



CITY OF LEMON GROVE

CITY COUNCIL STAFF REPORT

Item No. 4

Meeting Date: June 6, 2023

Submitted to: Honorable Mayor and Members of the City Council

Department: Finance Department

Staff Contact: Joseph Ware, Finance Director
jware@lemongrove.ca.gov

Item Title: FY 2023/24 Draft Budget

Recommended Action: Review and discuss.

Summary: Attached is a draft of the City of Lemon Grove 2023/24 budget. The purpose of tonight's review is to solicit comments and discussion regarding the upcoming financial plan for July 1, 2023 through June 30, 2024. Any changes supported by a majority of the City Council will be incorporated into the revised draft to be presented and adopted at an upcoming City Council meeting.

Discussion:

Lemon Grove's General Fund is the City's primary day-to-day operating fund. Public safety, government administration, community services, street maintenance, environmental programs, and park maintenance are all funded through the General Fund. The City has other programs that are funded with restricted revenue sources.

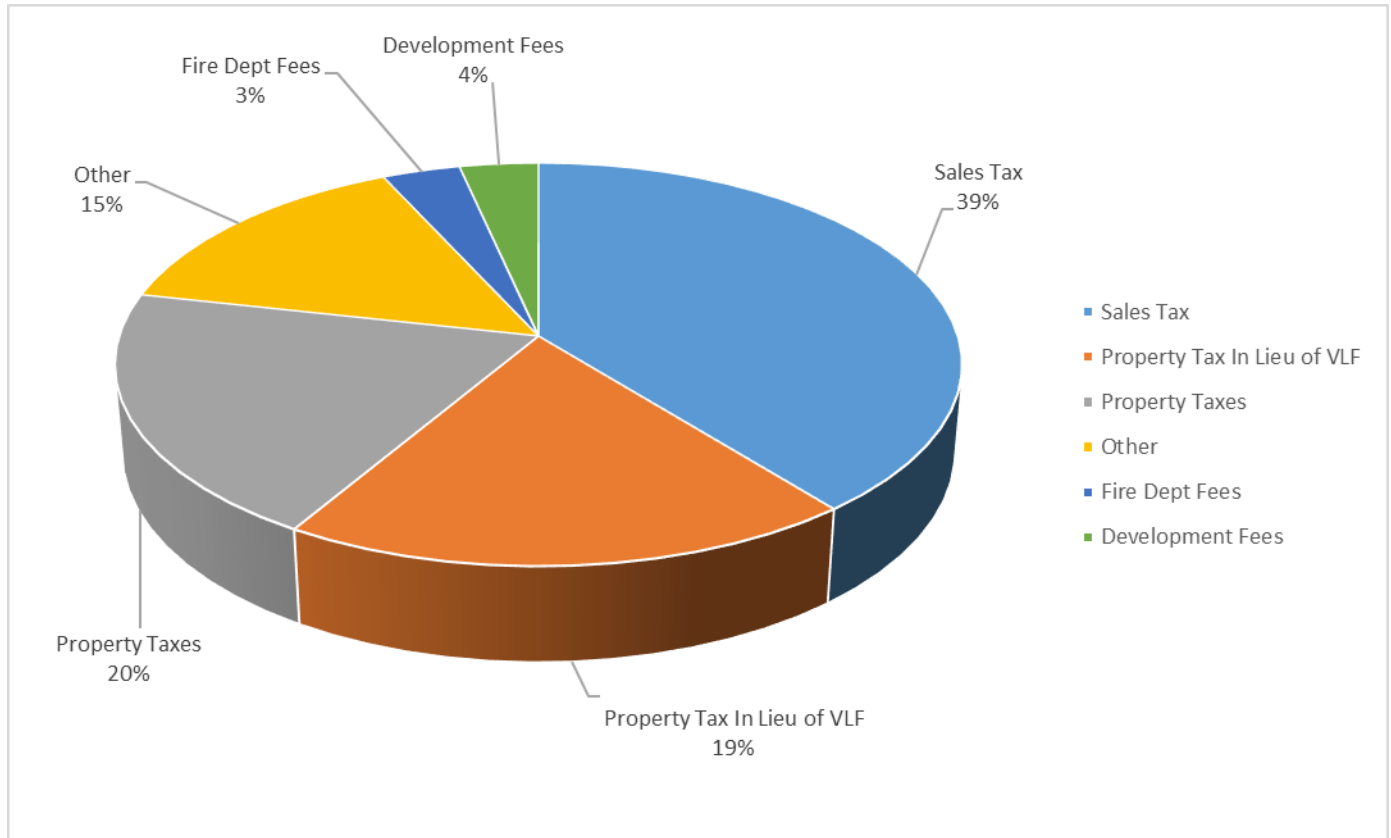
As discussed at the April 10, 2023 Budget Workshop, Lemon Grove receives less General Fund revenue per resident than neighboring cities, but faces similar rising costs for providing public safety, fire, and other essential services.

Lemon Grove provides our residents with municipal services at a much lower cost per capita than our neighboring cities and nearby cities of a similar size. The expenditures growth has been due to contractual obligations for law enforcement with the San Diego County Sheriff's Department, the services contracts, and for general consumer price index (CPI) increases in most vendor contracts.

When the budget cycle began last year for FY 22/23, the City was working with a possible budget surplus. In June 2022, City Council adopted a FY 22/23 General Fund budget that

funded fiscal operations with some one-time carry forward revenue funding and use of a small amount of unrestricted reserves. The General Fund budget was revisited and updated mid fiscal year. After the most recent budget update, the city's financial outcome for the FY 22/23 fiscal year will end with a surplus of approximately \$1,500,000. This is contributed to higher than expected tax revenue, staffing vacancies, carry forward of some uncompleted CIP Projects, and continued expenditure controls.

FY 2023/24 General Fund Revenue



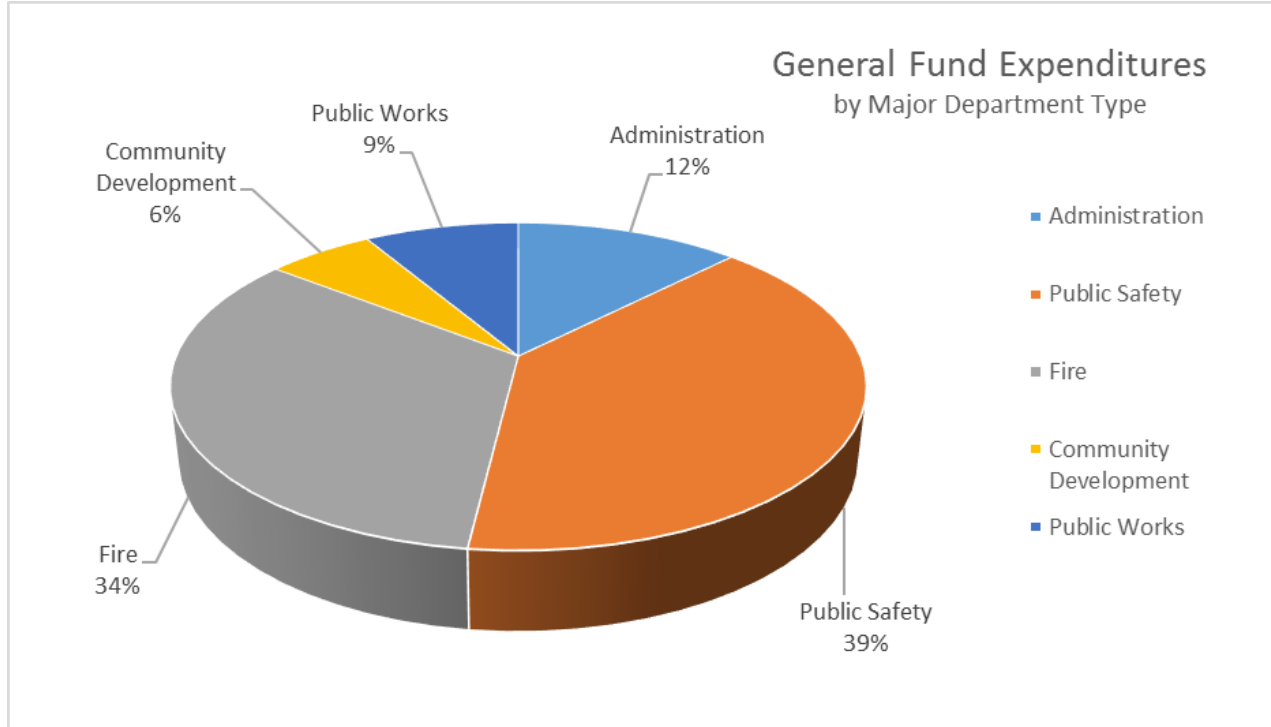
The pie chart above shows the City's estimated FY 23/24 revenue by source. Sales tax revenue is the City's main source of revenue and is expected to grow 4% to 6% from FY 22/23 revised projections. Sales tax projections are based on trends by industry group. Using guidance from the City's sales tax consultants, HdL, the City has seen enormous growth in Autos & Transportation and Building & Construction industries. With economic factors of increasing interest rates and inflation, it is uncertain if this trend will continue, as the cost of money is more expensive and staff has chosen a more conservative approach to remain at a 4% projected increase from the FY 22/23 revised estimates, which amounts to \$7,087,510.

Property tax revenue is the City's second largest source of revenue and is expected to grow approximately 2% from FY 22/23 or \$3,596,264. As the cost of money has begun to increase, it is expected to see a decline in property sales, which will decrease legacy properties being reevaluated at current market prices which contributed to the increase in the baseline for property tax.

The City's portion of revenue from the State in lieu of vehicle license fees continues to grow as well. The calculation is tied to the assessed property values within the City, so as property values grow, so does this revenue source. This is estimated at \$3,492,897 for FY 2023/24.

A few other revenue sources differences to note, FY 22/23 saw a strong increase from the Cannabis Business Tax. Staff is estimating an increase of about 7% from FY 22/23 revised budget or \$777,000 in revenue from the tax. The status of this revenue source can be revisited during the mid-year update. Additionally, the City's lease for an electronic billboard adds \$325,000 in FY 23/24. This lease extends for 19 more years and has a built in escalator each year. Finally, there is a one-time revenue for loan repayment from the former Redevelopment Agency of \$457,942. This will end when the loan is repaid.

FY 2023-2024 General Fund Expenditures



The pie chart above reflects the draft General Fund budget expenditures by department.

The draft budget does incorporate known cost increases or cost decreases for existing services; however, it does not reflect any changes in employee salaries or benefits. The City is currently in labor negotiations with the Lemon Grove Fire Association and American Federation of State, County, and Municipal Employees (AFSCME) Union representing our public works employees.

The resulting estimate of expenditures is \$18,676,309, including a \$20,000 carryforward that was approved and allocated in the FY 2022/23 budget for CIP projects that have not been completed. Under government accounting, that amount is returned to the fund balance and is reallocated in the current budget.

The City's insurance premiums for general liability and worker's compensation coverage are going up 5% (\$12,965 increase), and the premium for property coverage is estimated to increase up to \$21,105. Additionally, most of the City's existing contracts are requesting cost escalators on average of 4%, of which were figured into the base budget figures. Should for any reason these conditions change, staff will bring this item back to the Council.

The City makes two types of payments to CalPERS, a one-time annual lump sum for unfunded accrued liability (UAL) and a percent of payroll for active employees, with the percentage depending on which CalPERS plan they qualify for. In FY 23/24 the City's UAL is remaining stable at \$753,311.00, as returns from two years ago were up 6%. It is important to keep in mind that next year, due to poor returns this past year, UAL is projected to increase about 12%. Not all of this increase is paid by the General Fund because a portion is distributed the various funds, as identified in the 2019 cost allocation study. The table below shows the percentage of payroll rates for each type of CalPERS plan Lemon Grove employees are enrolled in.

CalPERS Employer Rates for Active Employees as a Percent of Payroll

| Plan | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|----------------|-----------------|-----------------|-----------------|-----------------|
| Misc. Classic | 12.20% | 12.21% | 14.06% | 14.10% |
| Misc. 2nd Tier | 8.65% | 8.63% | 10.10% | 10.10% |
| Misc. PEPR | 7.59% | 7.47% | 7.50% | 7.50% |
| Safety Classic | 21.79% | 21.84% | 24.15% | 24.20% |
| Safety PEPR | 13.13% | 12.78% | 13.54% | 13.50% |

Requested Changes

Staff requests were discussed with the City Council at the April Budget Workshop and May CIP Workshop. The breakdown of requests were as follows:

- a. Addition of administrative staff.
- b. Use of ARPA Funding

Staff is including the following changes to staffing positions:

- a. Finance
 - 1. Add Account Clerk
 - 2. Add Office Specialist II – Shared with Community Development
- b. Community Development
 - 1. Office Specialist II – Shared with Finance
 - 2. Reallocate Assistant Planner to Development Services Technician II
- c. Community Services
 - 1. Add Community Services Specialist
- d. Public Works
 - 1. Add Administrative Office Coordinator
 - 2. Remove Public Work Secretary
 - 3. Add Crew Leader - Streets
 - 4. Add a Street Technician II - Streets
 - 5. Add Maintenance Service Worker – part time - Facilities

Overall, expenditures in the draft General Fund budget total \$18,676,309, a 2% increase from FY 22/23 Requested Budget. The increase is mainly due to salary increases in the last fiscal year and contract service cost increases.

FY 2023-2024 General Fund Bottom Line

The General Fund draft budget estimates a bottom line to be balanced, subject to any changes prior to adoption. Staff will come back to Council by mid-year to update status on revenue impacts from economic factors.

Staff is requesting the City Council give direction to staff on any changes to be made to the final General Fund budget. As a reminder, the City Council will be approving the FY 23/24 priorities this evening. Any additional costs associated with these goals have not been incorporated into the budget presented tonight. Those items will be part of the final draft budget.

FY 23/24 Sanitation District Budget

The Lemon Grove Sanitation District manages four funds—an Operations Fund (15), two Capital Funds (16 & 19), and one Reserve Fund (17). In FY 23/24, the District will implement the new sewer rate plan and anticipates generating \$7.3 million in total revenue, expending \$7.1 million in operating costs, and spending \$8.1 million on capital improvement projects.

Other Funds

Outside of the General Fund, the City operates 29 other funds, which accounts for approximately half of the City's financial activity. The FY 23/24 other fund budgets have a few minor changes to the expenditures that incorporate cost allocations from the General Fund, and account for the anticipated cost of services increases.

These other funds are primarily categorized as Enterprise, Special Revenue, and Special Assessment funds. These funds are collected and may be utilized for specific purposes as identified in the fund descriptions. City Council normally does not have authority over these funds to make allocations, other than through approval of projects where these funds are expended in the budget year.

Fund 28 – American Rescue Plan (ARPA)

Fund 28 was created to account for the receipt and expenditures of the ARPA Grant. The city received \$6.4M in ARPA funding and has approximately \$4M allocated to Capital Improvements based on initial City Council direction from the CIP Workshop held May 23, 2023, with the balance to be allocated based on the adoption of the FY 23/24 Strategic Objective and Goals.

Capital Improvement Plan (CIP) and Budget

This year the CIP Budget was updated to reflect changes from the new Pavement Management Plan and Sidewalk Master Plan. The CIP plan spans the next 5 years and increases by \$19.1M. A majority of this funding is provided through Gas Tax, grant funding, TransNet, Sanitation District, RTCIP Fees, and ARPA Funds.

There is an additional \$53.3M of identified projects that remain unfunded. These projects are included in the budget; however, they are carried on the CIP project list and are funded on a priority basis as funding becomes available.

Vehicle and Equipment Replacement

This current year budget does not identify or list the unfunded replacement of vehicles or equipment. This historically has been funded as pay-go on a case by case situation. Currently identified unfunded needs are listed in the chart below:

| | FY23/24 | FY24/25 | FY25/26 | FY26/27 | FY27/28 |
|-----------|---------|---------|---------|---------|---------|
| Vehicles | 745,000 | 200,000 | 475,000 | 160,000 | 50,000 |
| Equipment | 102,000 | 185,000 | 75,000 | 0 | 20,000 |

These unfunded needs do not include replacement of a second Fire Engine, office equipment and furniture, or any IT related replacement/upgrades. Over the next year, staff will be looking at adding these items to the CIP budget in order to keep track of the needs and identify a replacement schedule as a means of prioritizing replacements.

Staff will continue to approach financial matters in a conservative and fiscally responsible manner.

Environmental Review:

☒ Not subject to review

☐ Negative Declaration

☐ Categorical Exemption, Section |

☐ Mitigated Negative Declaration

Fiscal Impact: See content of report.

Public Notification: None

Staff Recommendation: Review and discuss.

Attachments:

Attachment A – Draft Budget Documents

Summary of All Funds

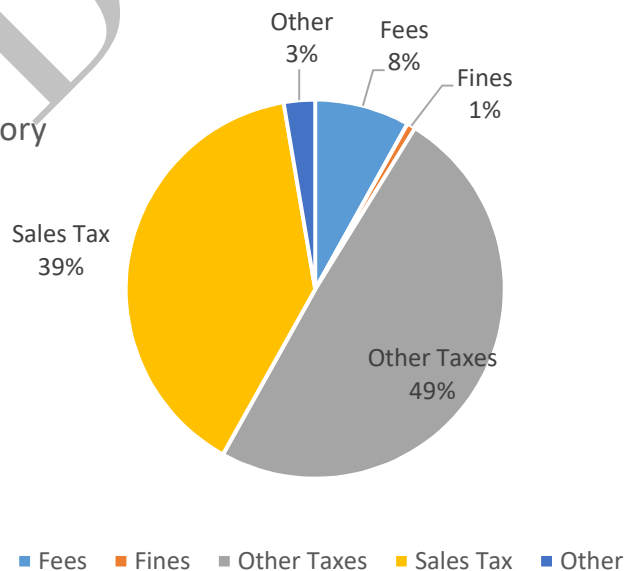
| FUND | FUND DESCRIPTION | 2023-2024 | 2023-2024 | 2023-2024 | 2023-2024 Ending |
|--------------------|---|------------------------|----------------------|----------------------|----------------------|
| | | Beginning Fund Balance | Revenue | Expenditure | Fund Balance |
| 01 | General | 14,459,837 | 18,676,309 | 18,676,309 | 14,459,837 |
| 02 | Gas Tax | 675,058 | 1,516,549 | 1,733,252 | 458,355 |
| 04 | CARES Act Fund | - | - | - | - |
| 05 | Park Land Dedication Ordinance | 129,149 | 4,750 | 25,000 | 108,899 |
| 07 | Supplemental Law Enforcement Services | 41,421 | 140,000 | 160,000 | 21,421 |
| 08 | Grants | (227,589) | 4,460,431 | 4,461,780 | (228,938) |
| 09 | Community Development Block Grant | (36,284) | 427,798 | 420,169 | (28,655) |
| 10 | Transportation Development Act | (125,648) | 100,196 | 121,170 | (146,622) |
| 11 | General Benefit Lighting District | 363,978 | 222,000 | 213,350 | 372,628 |
| 12 | Local Benefit Lighting District | 32,241 | 198,010 | 215,865 | 14,386 |
| 14 | Transnet | 4,802 | 3,260,811 | 3,458,402 | (192,788) |
| 15 | Sanitation District Operating | 12,479,356 | 7,412,796 | 7,108,226 | 12,783,926 |
| 16 | Sanitation District Capital | 8,504,128 | 1,565,000 | 8,089,483 | 1,979,645 |
| 17 | Sanitation District Pure Water | 6,158,134 | 35,000 | - | 6,193,134 |
| 18 | Sidewalk Capital Reserve | - | - | - | - |
| 19 | Sanitation District Capacity | 542,091 | 15,400 | 35,000 | 522,491 |
| 21 | Integrated Waste Reduction | 175,458 | 31,000 | 85,536 | 120,922 |
| 22 | Wildflower Assessment District | (1,256) | 11,327 | 10,414 | (343) |
| 23 | Serious Traffic Offender Program | 8,645 | 4,700 | 9,828 | 3,517 |
| 24 | Federal Blvd In Lieu | 640,491 | 4,000 | - | 644,491 |
| 25 | Self- Insured Workers Compensation Reserve | 584,732 | 3,000 | 50,000 | 537,732 |
| 26 | Storm Water Program | 148,131 | 181,604 | 184,201 | 145,534 |
| 27 | Transportation Congestion Improvement Program | 416,281 | 5,300 | - | 421,581 |
| 28 | American Rescue Plan Act | - | - | 3,166,443 | 6,118,078 |
| 29 | Self-Insured Liability Reserve | 62,013 | 31,000 | 1,000 | 92,013 |
| 30 | Public Education & Govt Access | 352,228 | 37,000 | 36,000 | 353,228 |
| 32 | Capital Equipment | 13,294 | - | 13,294 | (0) |
| 33 | Main St Promenade Community Facilities District | 51,269 | 22,250 | 28,350 | 45,169 |
| 60/64 | Successor Agency | (10,030,940) | 1,199,899 | 748,231 | (9,579,272) |
| FUND TOTAL: | | \$ 35,421,018 | \$ 39,566,130 | \$ 49,051,303 | \$ 35,220,368 |

GENERAL FUND

REVENUE BY TYPE

| Revenue Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---|----------------------|----------------------|------------------------|----------------------|
| BEGINNING FUND BALANCE | \$ 10,550,540 | \$ 11,727,669 | \$ 12,954,019 | \$ 14,459,837 |
| Sales Tax | 7,381,687 | 6,277,110 | 6,777,110 | 7,087,510 |
| Other Taxes | 8,350,100 | 8,454,035 | 8,716,560 | 8,903,420 |
| Permits & Licenses | 97,016 | 104,824 | 104,824 | 102,759 |
| Fire Department Fees | 913,425 | 638,883 | 638,883 | 615,200 |
| Development Fees | 869,846 | 592,804 | 592,804 | 622,444 |
| Community Services Fees | 58,229 | 100,000 | 95,000 | 100,000 |
| Motor Vehicle License Fee | 30,435 | 22,603 | 22,603 | 23,000 |
| Fines & Forfeitures | 161,229 | 130,017 | 130,017 | 132,618 |
| Investment Income | (221,335) | 19,559 | 19,559 | 24,018 |
| Other Income | 489,984 | 595,806 | 1,077,806 | 459,078 |
| Total General Fund Revenue | \$ 18,130,617 | \$ 16,935,641 | \$ 18,175,166 | \$ 18,070,047 |
| Transfers | 612,258 | 706,262 | 706,262 | 606,262 |
| Total Revenue & Transfers | \$ 18,742,875 | \$ 17,641,903 | \$ 18,881,428 | \$ 18,676,309 |
| Operating Surplus/Deficit | \$ 2,403,479 | \$ (684,238) | \$ 1,505,817 | \$ 0 |
| Restricted Reserve - 115 Trust | \$ 904,422 | \$ 1,319,519 | \$ 1,319,519 | \$ 1,319,519 |
| UNRESTRICTED ENDING FUND BALANCE | \$ 12,049,597 | \$ 9,723,912 | \$ 13,140,318 | \$ 13,140,318 |

Revenue by Major Category



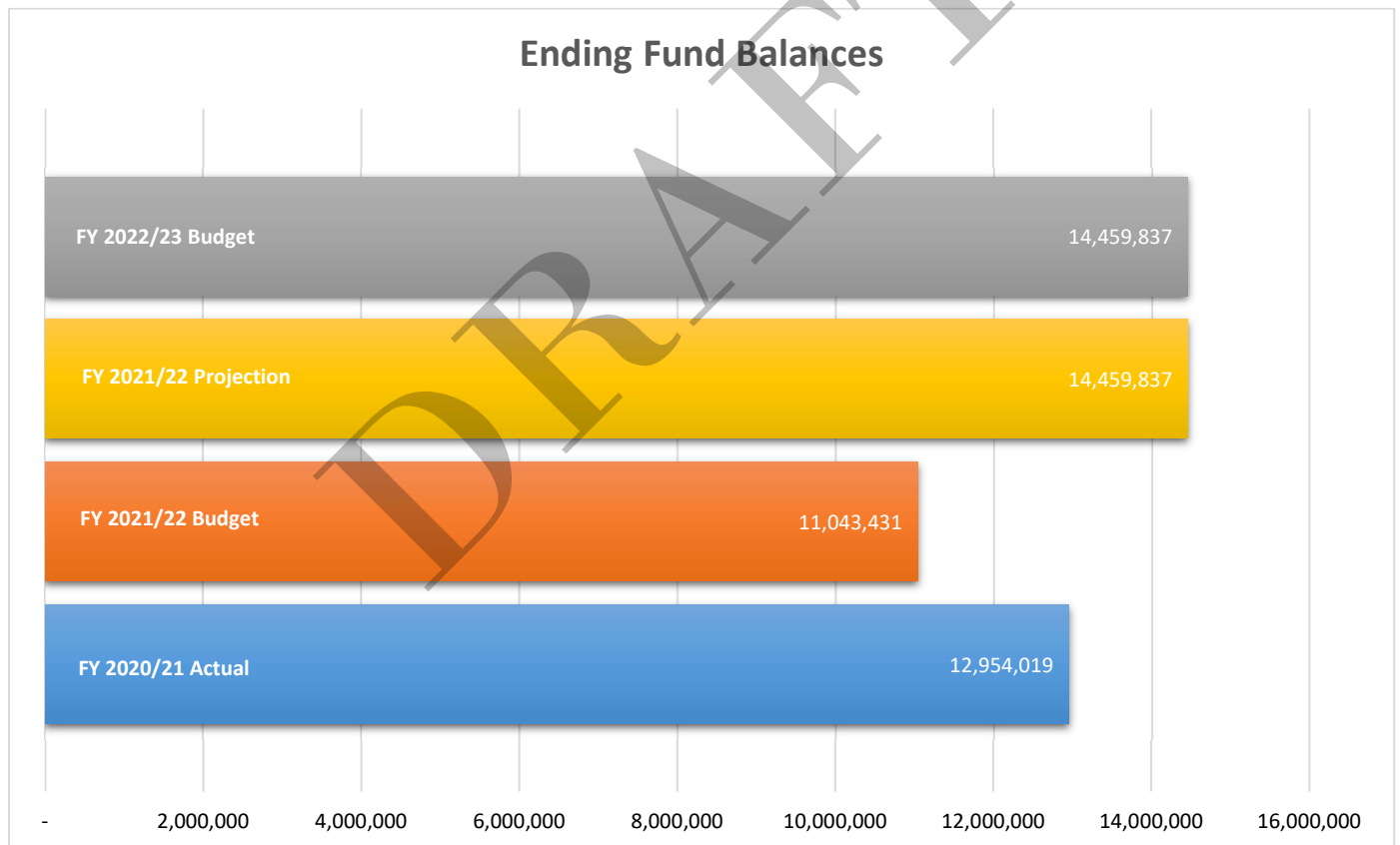
GENERAL FUND

REVENUE DETAIL

| SOURCE | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--|----------------------|----------------------|------------------------|----------------------|
| BEGINNING FUND BALANCE - July 1 | \$ 10,550,540 | \$ 11,727,669 | \$ 12,954,019 | \$ 14,459,837 |
| Sales Tax | 7,381,687 | 6,277,110 | 6,777,110 | 7,087,510 |
| Property Tax Secured | 2,919,996 | 3,151,003 | 3,151,003 | 3,214,023 |
| Property Tax Supplemental Roll | 99,121 | 62,000 | 82,000 | 83,640 |
| Prop. Tax Homeowner's Relief | 15,993 | 16,000 | 16,000 | 16,320 |
| Prop. Tax Real Property Transfer Tax | 202,693 | 104,040 | 104,040 | 106,121 |
| Property Tax Post Redevelopment | 281,024 | 172,706 | 172,706 | 176,160 |
| Property Tax in Lieu of VLF | 3,076,734 | 3,320,719 | 3,387,644 | 3,492,897 |
| Franchise Fees | 1,027,742 | 1,042,567 | 1,018,167 | 967,259 |
| Transient Occupancy Tax | 68,749 | 60,000 | 60,000 | 70,000 |
| Cannabis Business Tax | 658,048 | 525,000 | 725,000 | 777,000 |
| Other Taxes | 8,350,100 | 8,454,035 | 8,716,560 | 8,903,420 |
| Business License | 77,866 | 83,824 | 83,824 | 81,759 |
| Animal License | 8,925 | 10,000 | 10,000 | 10,000 |
| Regulatory License | 10,225 | 11,000 | 11,000 | 11,000 |
| Permits & Licenses | 97,016 | 104,824 | 104,824 | 102,759 |
| Emergency Transport Fees | 366,263 | 224,238 | 224,238 | 225,000 |
| Fire Cost Recovery | 511,144 | 366,901 | 366,901 | 350,000 |
| Other Fire Fees | 157 | 250 | 250 | 200 |
| Fire Fees - Business Licenses | 20,938 | 23,026 | 23,026 | 20,000 |
| Fire Fees - Development Services | 14,923 | 24,468 | 24,468 | 20,000 |
| Fire Department Fees | 913,425 | 638,883 | 638,883 | 615,200 |
| Building Permits | 800,418 | 498,201 | 498,201 | 523,111 |
| Planning Permits | 29,081 | 47,407 | 47,407 | 49,777 |
| Engineer Permits | 35,238 | 43,078 | 43,078 | 45,232 |
| State Collected Fee - ADA | 5,108 | 4,118 | 4,118 | 4,324 |
| Development Fees | 869,846 | 592,804 | 592,804 | 622,444 |
| Day Camp | 50,229 | 65,000 | 65,000 | 65,000 |
| Special Events | 8,000 | 30,000 | 30,000 | 35,000 |
| Recreation Classes | - | 5,000 | - | - |
| Community Services Fees | 58,229 | 100,000 | 95,000 | 100,000 |
| Motor Vehicle License Fee | 30,435 | 22,603 | 22,603 | 23,000 |

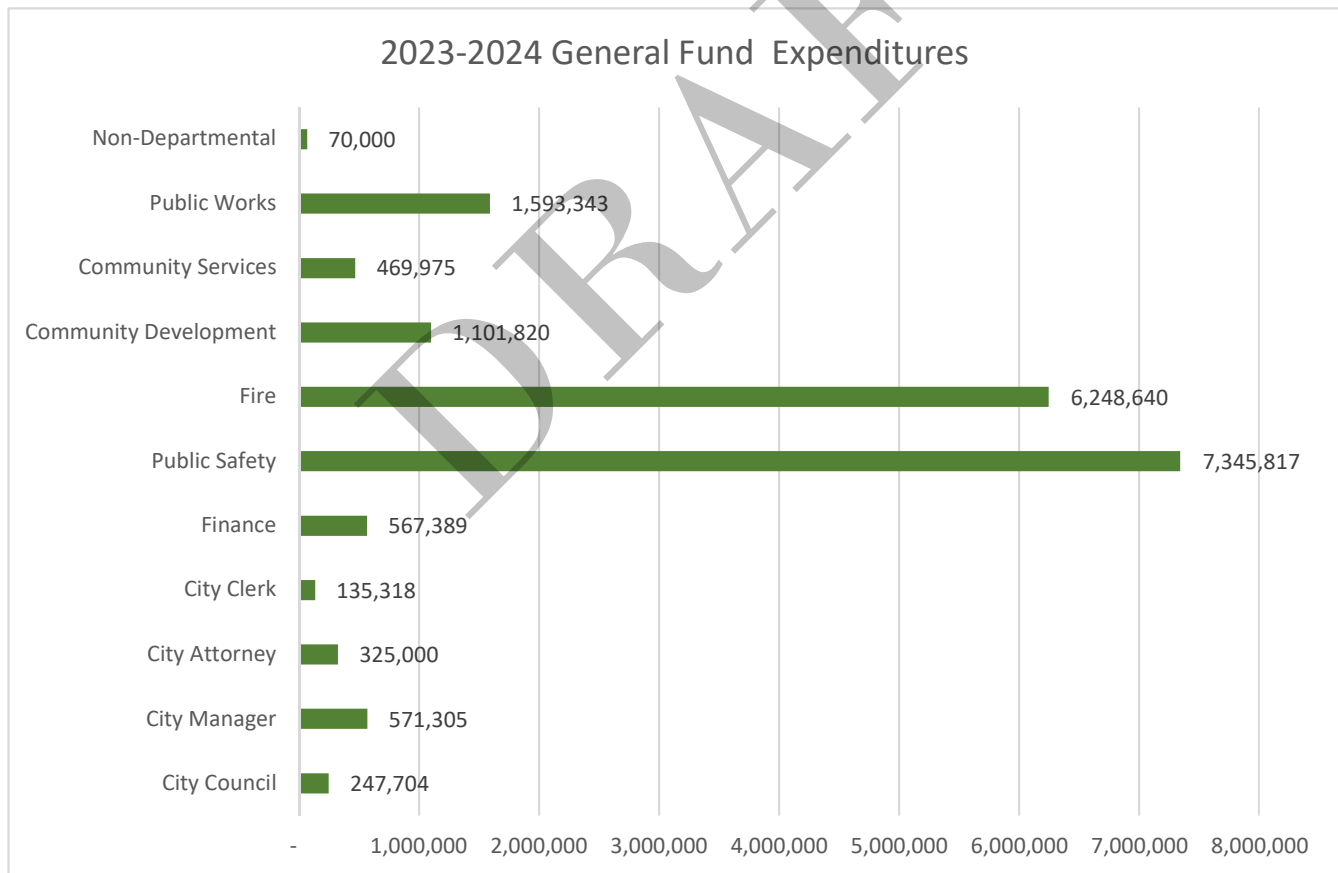
| SOURCE | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| Sales Tax 1/2% (Public Safety) | 58,368 | 44,911 | 44,911 | 45,809 |
| Traffic Safety Fines | 44,031 | 36,875 | 36,875 | 37,613 |
| Parking Fines | 22,554 | 18,477 | 18,477 | 18,847 |
| Other Fines & Forfeitures | 8,032 | 6,851 | 6,851 | 6,988 |
| Tow Fees | 28,245 | 22,903 | 22,903 | 23,361 |
| Fines & Forfeitures | 161,229 | 130,017 | 130,017 | 132,618 |
| Investment Income | (138,071) | 7,305 | 7,305 | 5,000 |
| Market Value - Gain/(Loss) | (102,094) | - | - | - |
| Reserve Investment Income | 18,830 | 12,254 | 12,254 | 19,018 |
| Investment Income | (221,335) | 19,559 | 19,559 | 24,018 |
| Rental - Long Term | 200,474 | 503,926 | 503,926 | 341,578 |
| Rental - Short Term | 44,287 | 40,000 | 40,000 | 40,000 |
| Cost Recovery | 14,544 | 6,500 | 488,500 | 7,000 |
| State Mandated Cost | 21,915 | 22,000 | 22,000 | 22,000 |
| Public Works Fees | - | 3,280 | 3,280 | - |
| Credit Card Surcharge | 10,612 | 6,100 | 6,100 | 8,500 |
| Other Revenue | 129,356 | 7,500 | 7,500 | 25,000 |
| Administrative Citations | 68,796 | 6,500 | 6,500 | 15,000 |
| Other Income | 489,984 | 595,806 | 1,077,806 | 459,078 |
| Total General Fund | 18,130,617 | 16,935,641 | 18,175,166 | 18,070,047 |
| Gas Tax Fund | 30,000 | 30,000 | 30,000 | 30,000 |
| Supplemental Law Enforcement Svc Fund | 160,000 | 160,000 | 160,000 | 160,000 |
| TDA Administration | 8,000 | 8,000 | 8,000 | 8,000 |
| General Lighting District - Admin | 9,400 | 9,400 | 9,400 | 9,400 |
| Local Lighting District - Admin | 4,900 | 4,900 | 4,900 | 4,900 |
| Integrated Waste Administration | 1,200 | 1,200 | 1,200 | 1,200 |
| Sanitation District Administration | - | - | - | - |
| Wildflower District Administration | 100 | 100 | 100 | 100 |
| Successor Agency Loan Repayment | 457,942 | 457,942 | 457,942 | 457,942 |
| Successor Agency - Administration | 44,820 | 44,000 | 44,000 | 44,000 |
| Transfer Workers Compensation Fund | - | - | - | - |
| Transfer to Reserve Fund | - | 100,000 | 100,000 | - |
| Transfer to Storm Water Fund | (104,104) | (109,280) | (109,280) | (109,280) |
| Transfers | 612,258 | 706,262 | 706,262 | 606,262 |
| Total Revenues & Transfers | 18,742,875 | 17,641,903 | 18,881,428 | 18,676,309 |

| SOURCE | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Total Resources | \$ 29,293,415 | \$ 29,369,572 | \$ 31,835,448 | \$ 33,136,146 |
| Total Expenditures | \$ 16,339,395 | \$ 18,326,141 | \$ 17,375,611 | \$ 18,676,309 |
| OPERATING SURPLUS/DEFICIT | 2,403,479 | (684,237) | 1,505,817 | 0 |
| ENDING FUND BALANCE | 12,954,019 | 11,043,431 | 14,459,837 | 14,459,837 |



GENERAL FUND
EXPENDITURES BY DEPARTMENT

| Department | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Budget | Projected | Budget |
| City Council | 189,773 | 138,716 | 188,103 | 247,704 |
| City Manager | 415,369 | 498,806 | 502,319 | 571,305 |
| City Attorney | 686,569 | 325,000 | 335,985 | 325,000 |
| City Clerk | 84,684 | 118,574 | 113,850 | 135,318 |
| Finance | 384,022 | 467,077 | 479,325 | 567,389 |
| Public Safety | 6,865,386 | 7,327,819 | 7,327,006 | 7,345,817 |
| Fire | 4,896,013 | 5,271,556 | 4,728,184 | 6,248,640 |
| Community Development | 819,304 | 1,099,612 | 1,153,257 | 1,101,820 |
| Community Services | 287,460 | 343,684 | 369,479 | 469,975 |
| Public Works | 1,696,599 | 2,644,297 | 2,102,459 | 1,593,343 |
| Non-Departmental | 14,215 | 91,000 | 75,645 | 70,000 |
| Total Expenditures | \$ 16,339,395 | \$ 18,326,141 | \$ 17,375,611 | \$ 18,676,309 |



CITY COUNCIL OVERVIEW

Department Functions

To establish public policy and develop programs as mandated by the State of California, represent community interests, and work with City management to effectively meet the community's current and long-term needs.

SUMMARY OF EXPENDITURES BY TYPE

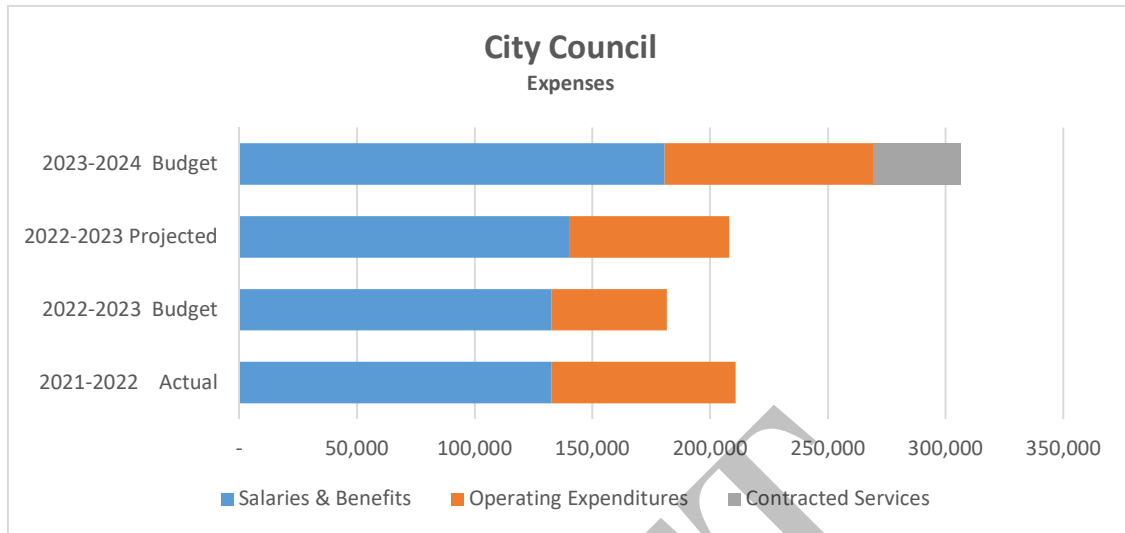
| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries & Benefits | 132,681 | 132,626 | 140,496 | 180,642 |
| Operating Expenditures | 78,088 | 49,025 | 67,581 | 88,726 |
| Contracted Services | - | - | - | 37,000 |
| Total Expenditures | \$ 210,769 | \$ 181,651 | \$ 208,076 | \$ 306,368 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY COUNCIL

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--|---------------------|---------------------|------------------------|---------------------|
| Salaries | 56,141 | 57,068 | 54,802 | 55,406 |
| Health Benefits | 17,417 | 60,000 | 20,402 | 45,000 |
| Health Benefits-Retirees | 2,448 | 2,519 | 1,683 | 3,672 |
| Medicare | 680 | 956 | 728 | 803 |
| Life Insurance | 327 | 486 | 325 | 486 |
| Long Term Disability | - | 848 | - | 848 |
| Retirement | 55,669 | 10,749 | 62,556 | 74,427 |
| SALARIES & BENEFITS | 132,681 | 132,626 | 140,496 | 180,642 |
| Community Promotions | 1,258 | 1,500 | 2,343 | 1,500 |
| Computer Maintenance | 2,335 | 2,380 | 4,208 | 5,000 |
| Insurance-Liability | 6,078 | 6,075 | 9,218 | 6,500 |
| Insurance-Property | 623 | 670 | 1,134 | 926 |
| Membership and Dues | 27,821 | 30,000 | 42,624 | 30,000 |
| Mileage | - | - | - | 800 |
| Office Supplies | 399 | 450 | 929 | 450 |
| Strategic Goal Workshop | - | - | - | 7,000 |
| Training | 33,383 | - | - | 25,000 |
| Travel and Meetings | 3,346 | 5,000 | 4,093 | 7,000 |
| Utilities-Gas and Electric | 2,845 | 2,900 | 3,032 | 4,500 |
| Utilities-Phone & Internet | - | 50 | - | 50 |
| OPERATING EXPENDITURES | 78,088 | 49,025 | 67,581 | 88,726 |
| Sales Tax Survey | - | - | - | 35,000 |
| Professional Services | - | - | - | 2,000 |
| CONTRACTED SERVICES | - | - | - | 37,000 |
| TOTAL CITY COUNCIL EXPENDITURES | \$ 210,769 | \$ 181,651 | \$ 208,076 | \$ 306,368 |

Significant Changes

The budget for Mayor and Council has remained relatively flat for the past couple of years. Programs and initiatives approved by the Mayor and Council usually have an impact in the designated department's budget rather than having a direct impact to the Mayor and Council's budget.



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 189,773 | \$ 138,716 | \$ 188,103 | \$ 247,704 |
| 02 - Highway User Tax Fund | \$ 2,544 | \$ 5,204 | \$ 2,358 | \$ 7,111 |
| 10 - Transportation Development Act | \$ - | \$ - | \$ - | \$ - |
| 11 -General Benefit Lighting | \$ 637 | \$ 1,301 | \$ 590 | \$ 1,778 |
| 12 -Local Benefit Lighting | \$ 638 | \$ 1,301 | \$ 590 | \$ 1,778 |
| 14 - TransNet | \$ - | \$ - | \$ - | \$ - |
| 15 - Sanitation District | \$ 16,541 | \$ 33,828 | \$ 15,846 | \$ 46,220 |
| 21 - Integrated Waste Reduction Fund | \$ 637 | \$ 1,301 | \$ 591 | \$ 1,778 |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 210,769 | \$ 181,651 | \$ 208,076 | \$ 306,368 |

| Personnel | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|------------------------|---------------------|---------------------|------------------------|---------------------|
| Mayor | 1.00 | 1.00 | 1.00 | 1.00 |
| Council Member | 4.00 | 4.00 | 4.00 | 4.00 |
| Total Personnel | 5.00 | 5.00 | 5.00 | 5.00 |

CITY MANAGER OVERVIEW

Department Function

To provide an environment that creates trust and confidence in the City of Lemon Grove organization and provide management approaches that enable the delivery of the highest quality municipal services to Lemon Grove residents

SUMMARY OF EXPENDITURES BY TYPE

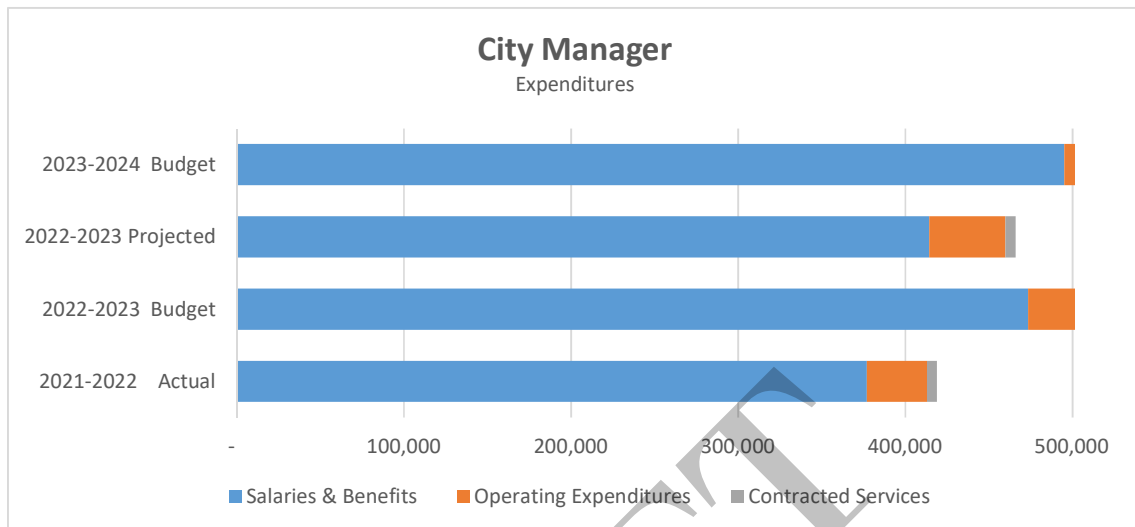
| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries & Benefits | 377,019 | 473,479 | 414,182 | 495,140 |
| Operating Expenditures | 36,018 | 45,720 | 45,664 | 58,428 |
| Contracted Services | 5,830 | 1,500 | 6,075 | 2,000 |
| Total Expenditures | \$ 418,867 | \$ 520,699 | \$ 465,921 | \$ 555,568 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY MANAGER

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--|---------------------|---------------------|------------------------|---------------------|
| Salaries | 316,253 | 372,405 | 325,274 | 383,599 |
| Overtime | 731 | 1,000 | 1,146 | 1,000 |
| Extra Help | 1,050 | - | 5,197 | - |
| Health Benefits | 17,261 | 48,000 | 35,688 | 48,000 |
| Health Benefits-Retirees | 6,334 | 6,334 | 6,334 | 6,334 |
| Deferred Compensation | 3,720 | 3,720 | 3,648 | 3,720 |
| Workers Compensation Insurance | 1,274 | 1,250 | 2,194 | 10,973 |
| Medicare | 5,776 | 5,505 | 6,187 | 5,652 |
| Life Insurance | 574 | 389 | 564 | 389 |
| Long Term Disability | 412 | 678 | 571 | 678 |
| Retirement | 23,634 | 34,198 | 27,378 | 34,796 |
| SALARIES & BENEFITS | 377,019 | 473,479 | 414,182 | 495,140 |
| Computer Maintenance | 11,871 | 8,120 | 10,948 | 15,000 |
| Copier Service | 691 | 350 | 627 | 700 |
| Insurance-Liability | 6,078 | 6,100 | 9,218 | 6,500 |
| Insurance-Property | 3,115 | 3,200 | 5,669 | 4,628 |
| Membership and Dues | 391 | 1,235 | 2,896 | 2,500 |
| Mileage | 5,734 | 6,000 | 6,000 | 6,200 |
| City Communications | - | 5,000 | - | 5,000 |
| Office Supplies | 2,972 | 3,000 | 2,915 | 2,500 |
| Training | - | 2,415 | 358 | 2,500 |
| Travel and Meetings | 550 | 5,000 | 2,772 | 5,500 |
| Utilities-Gas and Electric | 2,845 | 2,900 | 3,032 | 5,000 |
| Utilities-Phone & Internet | 1,381 | 2,000 | 875 | 2,000 |
| Utilities-Water | 390 | 400 | 354 | 400 |
| OPERATING EXPENDITURES | 36,018 | 45,720 | 45,664 | 58,428 |
| Professional Services | 5,830 | 1,500 | 6,075 | 2,000 |
| CONTRACTED SERVICES | 5,830 | 1,500 | 6,075 | 2,000 |
| TOTAL CITY MANAGER EXPENDITURES | \$ 418,866 | \$ 520,699 | \$ 465,921 | \$ 555,568 |

Significant Changes

The budget for the City Manager's Office has remained relatively flat for the past couple of years. Programs are delegated to the respective departments and the fiscal impact reflect in the designated department's budget rather than having a direct impact to the City Manager's budget.



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 300,879 | \$ 369,794 | \$ 349,558 | \$ 411,815 |
| 02 - Highway User Tax Fund | \$ 12,883 | \$ 18,687 | \$ 12,996 | \$ 16,227 |
| 10 - Transportation Development Act | \$ - | \$ - | \$ - | \$ - |
| 11 -General Benefit Lighting | \$ 3,330 | \$ 4,665 | \$ 3,249 | \$ 4,057 |
| 12 -Local Benefit Lighting | \$ 3,330 | \$ 4,672 | \$ 3,249 | \$ 4,057 |
| 14 - TransNet | \$ 4,734 | \$ 5,731 | \$ 4,464 | \$ 5,177 |
| 15 - Sanitation District | \$ 85,106 | \$ 107,903 | \$ 84,477 | \$ 105,472 |
| 21 - Integrated Waste Reduction Fund | \$ 4,216 | \$ 5,000 | \$ 3,964 | \$ 4,382 |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ 2,194 | \$ 2,123 | \$ 1,982 | \$ 2,191 |
| 26 - Storm Water Program Fund | \$ 2,194 | \$ 2,123 | \$ 1,982 | \$ 2,191 |
| Total Funding | \$ 418,866 | \$ 520,699 | \$ 465,921 | \$ 555,568 |

| Personnel | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--------------------------|---------------------|---------------------|------------------------|---------------------|
| City Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Management Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Communication Specialist | 0.00 | 0.00 | 0.50 | 1.00 |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| ESA - City Kitty # | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel | 4.00 | 4.00 | 4.50 | 5.00 |

- ESA is fully funded by employees at City Hall. No city monies are used in the support of the ESA

HUMAN RESOURCES OVERVIEW

Department Function

Creating partnerships with all City departments in order to develop, facilitate, and maintain a positive workplace culture that attracts and retains an effective, proactive, and diverse workforce.

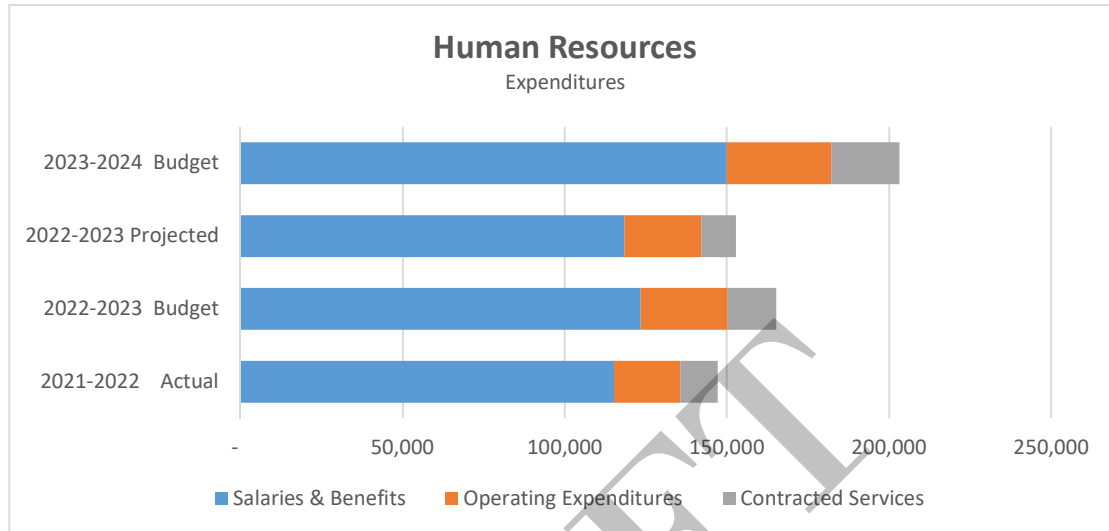
| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries & Benefits | 115,166 | 123,335 | 118,357 | 149,953 |
| Operating Expenditures | 20,485 | 26,900 | 23,732 | 32,290 |
| Contracted Services | 11,472 | 15,000 | 10,671 | 21,000 |
| Total Expenditures | \$ 147,123 | \$ 165,235 | \$ 152,760 | \$ 203,243 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF HUMAN RESOURCES

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries | 97,185 | 99,342 | 98,256 | 122,304 |
| Health Benefits | 6,574 | 12,000 | 7,784 | 12,000 |
| Employee Assistance Program | 1,224 | 1,340 | 1,334 | 1,340 |
| Workers Compensation Insurance | 1,200 | 1,250 | 1,985 | 2,769 |
| Medicare | 1,275 | 1,440 | 1,322 | 1,773 |
| Life Insurance | 68 | 97 | 68 | 97 |
| Long Term Disability | 119 | 170 | 117 | 170 |
| Retirement | 7,520 | 7,696 | 7,492 | 9,500 |
| SALARIES & BENEFITS | 115,166 | 123,335 | 118,357 | 149,953 |
| Unemployment | - | 6,000 | - | 6,000 |
| Computer Maintenance | 2,335 | 2,750 | 2,638 | 3,300 |
| Copier Rental | 0 | 0 | | |
| Employee Recognition | - | 1,500 | 2,168 | 2,000 |
| Insurance-Liability | 2,026 | 2,100 | 3,073 | 2,164 |
| Insurance-Property | 623 | 650 | 1,134 | 926 |
| Medical Examinations | 4,734 | 3,000 | 3,686 | 5,000 |
| Memberships and Dues | - | 1,800 | 570 | 800 |
| Mileage | 539 | 300 | 389 | 300 |
| Office Supplies | 559 | 500 | 135 | 500 |
| Personnel Recruitment/Selection | 6,358 | 5,000 | 6,134 | 6,000 |
| Training | 1,857 | 1,500 | 1,896 | 2,000 |
| Travel & Meetings | 663 | 1,000 | 1,203 | 2,500 |
| Utilities- Phone & Internet | 791 | 800 | 708 | 800 |
| OPERATING EXPENDITURES | 20,485 | 26,900 | 23,732 | 32,290 |
| Professional Services | 11,472 | 15,000 | 10,671 | 21,000 |
| CONTRACTED SERVICES | 11,472 | 15,000 | 10,671 | 21,000 |
| TOTAL HR EXPENDITURES | \$ 147,123 | \$ 165,235 | \$ 152,760 | \$ 203,243 |

Significant Changes

The budget for the Human Resources Office has remained relatively flat for the past couple of years. Programs are designed for employee engagement, diversity, and recognition. Due to the pandemic restrictions over the past two years, these programs have been dormant because of stay at home orders and employees working virtually.



Budget by Funding Source

| Funding Source | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | Projected | Budget |
| 01 - General Fund | \$ 114,490 | \$ 129,011 | \$ 152,760 | \$ 159,489 |
| 02 - Highway User Tax Fund | \$ 5,439 | \$ 6,037 | \$ - | \$ 7,292 |
| 10 - Transportation Development Act | \$ 217 | \$ 241 | \$ - | \$ 292 |
| 11 - General Benefit Lighting | \$ 218 | \$ 241 | \$ - | \$ 292 |
| 12 - Local Benefit Lighting | \$ 218 | \$ 241 | \$ - | \$ 292 |
| 14 - TransNet | \$ 435 | \$ 483 | \$ - | \$ 583 |
| 15 - Sanitation District | \$ 25,019 | \$ 27,771 | \$ - | \$ 33,544 |
| 21 - Integrated Waste Reduction Fund | \$ 1,088 | \$ 1,207 | \$ - | \$ 1,458 |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 147,123 | \$ 165,235 | \$ 152,760 | \$ 203,243 |

| Personnel | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 |
|-------------------------|-------------|-------------|-------------|-------------|
| | Actual | Budget | Projected | Budget |
| Human Resources Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel | 1.00 | 1.00 | 1.00 | 1.00 |

CITY ATTORNEY OVERVIEW

Department Function

Maintain the legality of the official business of the City of Lemon Grove and safeguard the best interests of the City by providing effective and timely legal services to the Mayor and Council, the City Manager, and all City departments

SUMMARY OF EXPENDITURES BY TYPE

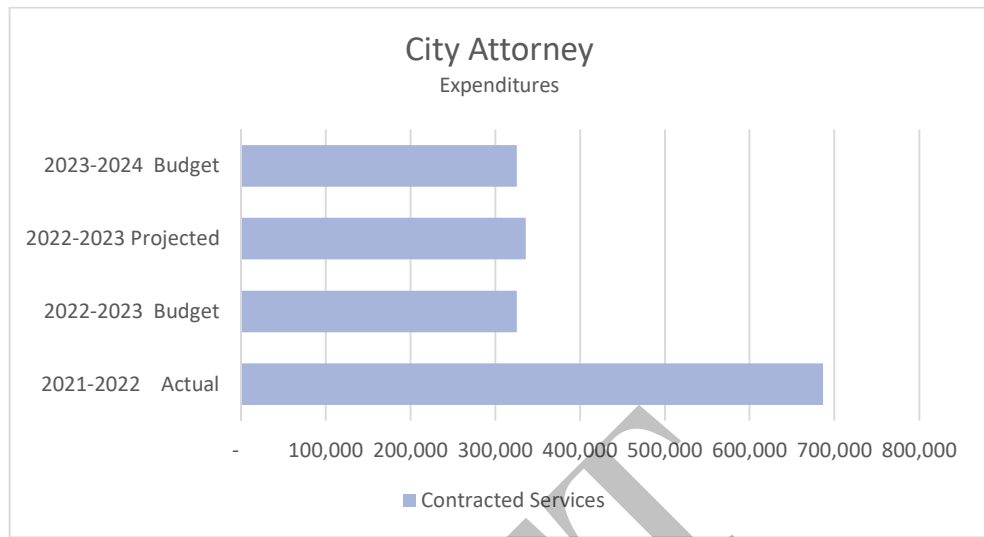
| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Contracted Services | 686,569 | 325,000 | 335,985 | 325,000 |
| Total Expenditures | \$ 686,569 | \$ 325,000 | \$ 335,985 | \$ 325,000 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY ATTORNEY

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---|---------------------|---------------------|------------------------|---------------------|
| Code Enforcement Litigation Services | 3,951 | 10,000 | 50 | 10,000 |
| City Attorney Services | 178,578 | 65,000 | 91,616 | 65,000 |
| Litigation Services-City Attorney | 504,041 | 250,000 | 244,319 | 250,000 |
| CONTRACTED SERVICES | 686,569 | 325,000 | 335,985 | 325,000 |
| TOTAL CITY ATTORNEY EXPENDITURES | \$ 686,569 | \$ 325,000 | \$ 335,985 | \$ 325,000 |

Significant Changes

The budget for the City Attorney has increased over the past couple of years. Litigation services have increased proportionate to an increase in litigation filed against the City of Lemon Grove. Since the City Attorney is a contracted service, the expenditures increase as the contracted firm's time spent on City litigation increases.



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 686,569 | \$ 325,000 | \$ 335,985 | \$ 325,000 |
| 02 - Highway User Tax Fund | \$ - | \$ - | \$ - | \$ - |
| 10 - Transportation Development Act | \$ - | \$ - | \$ - | \$ - |
| 11 -General Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 12 -Local Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 14 - TransNet | \$ - | \$ - | \$ - | \$ - |
| 15 - Sanitation District | \$ - | \$ - | \$ - | \$ - |
| 21 - Integrated Waste Reduction Fund | \$ - | \$ - | \$ - | \$ - |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 686,569 | \$ 325,000 | \$ 335,985 | \$ 325,000 |

| Personnel | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|------------------------|---------------------|---------------------|------------------------|---------------------|
| City Attorney | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel | 1.00 | 1.00 | 1.00 | 1.00 |

CITY CLERK OVERVIEW

Department Function

Create and maintain a forum that allows the constituents of Lemon Grove to fully participate in the governmental process, provide accurate information and services in a professional manner, enabling the public to make informed decisions affecting the quality of their lives.

SUMMARY OF EXPENDITURES BY TYPE

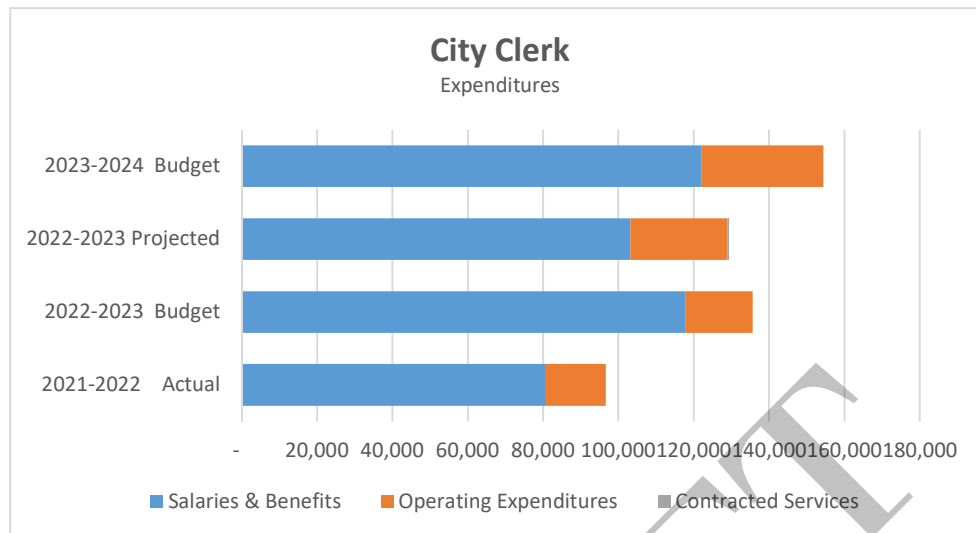
| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries & Benefits | 80,773 | 117,697 | 103,181 | 122,180 |
| Operating Expenditures | 15,862 | 17,953 | 25,830 | 32,291 |
| Contracted Services | - | - | 135 | - |
| Total Expenditures | \$ 96,636 | \$ 135,650 | \$ 129,146 | \$ 154,471 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY CLERK

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--------------------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries | 65,972 | 95,079 | 87,554 | 98,058 |
| Health Benefits | 7,375 | 12,000 | 6,722 | 12,000 |
| Workers Compensation Insurance | 1,200 | 1,600 | 1,985 | 2,769 |
| Medicare | 973 | 1,379 | 2,997 | 1,426 |
| Life Insurance | 82 | 97 | 62 | 97 |
| Long Term Disability | - | 170 | - | 170 |
| Retirement | 5,172 | 7,372 | 3,862 | 7,661 |
| SALARIES & BENEFITS | 80,773 | 117,697 | 103,181 | 122,180 |
| Computer Maintenance | 3,692 | 3,300 | 3,653 | 5,000 |
| Copier Rental | 146 | 50 | 132 | 100 |
| Insurance-Liability | 2,026 | 2,100 | 3,073 | 2,165 |
| Insurance-Property | 623 | 650 | 1,134 | 926 |
| Membership and Dues | 265 | 415 | 367 | 500 |
| Mileage | - | - | 183 | 300 |
| Office Supplies | 343 | 250 | 157 | 250 |
| Software | - | 3,888 | 8,388 | 12,200 |
| Postage | - | 250 | - | 250 |
| Printing | 64 | 500 | 102 | 500 |
| Publishing | 7,090 | 4,250 | 7,040 | 4,500 |
| Training | 622 | 1,000 | 671 | 2,500 |
| Travel & Meetings | - | 800 | 381 | 2,500 |
| Utilities- Phone & Internet | 991 | 500 | 550 | 600 |
| OPERATING EXPENDITURES | 15,862 | 17,953 | 25,830 | 32,291 |
| Professional Services | - | - | 135 | - |
| CONTRACTED SERVICES | - | - | 135 | - |
| TOTAL CITY CLERK EXPENDITURES | \$ 96,636 | \$ 135,650 | \$ 129,146 | \$ 154,471 |

Significant Changes

The budget for the City Clerk's Office has decreased slightly over the past couple of years. Programs are designed to encourage constituents to participate in governmental processes. Due to the pandemic restrictions over the past two years, these programs have been dormant because of stay at home orders and most all function and meetings were held virtually.



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 84,684 | \$ 118,574 | \$ 113,850 | \$ 135,318 |
| 02 - Highway User Tax Fund | \$ 2,988 | \$ 4,644 | \$ 3,824 | \$ 4,788 |
| 10 - Transportation Development Act | \$ - | \$ - | \$ - | \$ - |
| 11 -General Benefit Lighting | \$ 747 | \$ 1,161 | \$ 956 | \$ 1,197 |
| 12 -Local Benefit Lighting | \$ 747 | \$ 1,161 | \$ 956 | \$ 1,197 |
| 14 - TransNet | \$ 747 | \$ 1,161 | \$ 956 | \$ 1,197 |
| 15 - Sanitation District | \$ 5,976 | \$ 9,288 | \$ 7,648 | \$ 9,577 |
| 21 - Integrated Waste Reduction Fund | \$ 747 | \$ 1,161 | \$ 956 | \$ 1,197 |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 96,636 | \$ 137,150 | \$ 129,146 | \$ 154,471 |

| Personnel | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|------------------------|---------------------|---------------------|------------------------|---------------------|
| City Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel | 1.00 | 1.00 | 1.00 | 1.00 |

FINANCE DEPARTMENT OVERVIEW

Department Function

Responsible for the financial management of the City of Lemon Grove. This includes production of all financial reports; administration of debt financing, revenue collection, accounts payable, payroll, investment planning, and business license administration. The department prepares, monitors, and analyzes the City's budget, and is responsible for all financial audits, preparation of the Comprehensive Annual Financial Reports, and all State and Federally required reporting requirements.

Significant Changes

The budget for the Finance Department has fluctuated for the past couple of years. The primary factor for this year's increase is a salaries equity adjustment and increase in benefit payments. Additionally, the proportional amount of the Unfunded Accrued Liability payment has been included to reflect a more accurate costs.

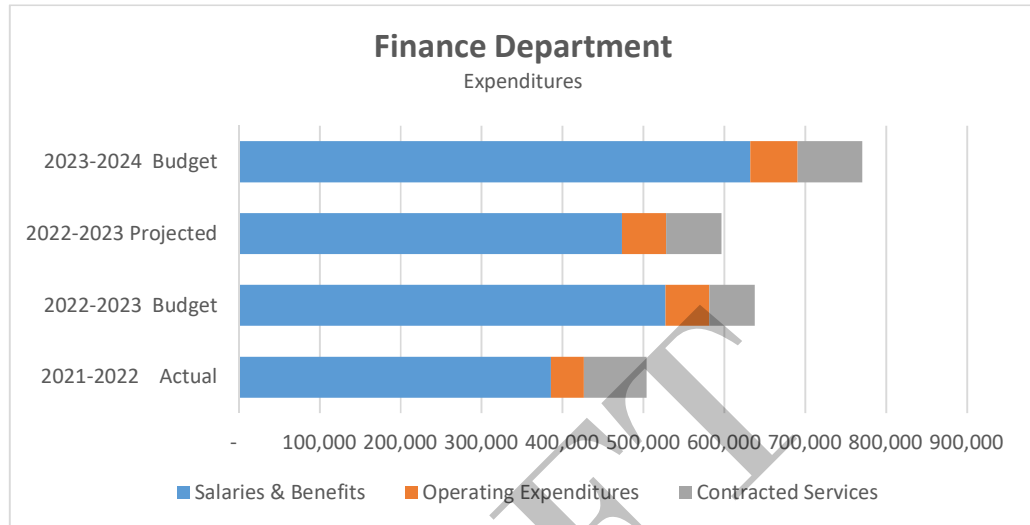
SUMMARY OF EXPENDITURES BY TYPE

| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries & Benefits | 385,888 | 526,981 | 473,720 | 631,746 |
| Operating Expenditures | 40,686 | 54,200 | 54,487 | 58,748 |
| Contracted Services | 77,411 | 56,100 | 68,372 | 80,000 |
| Total Expenditures | \$ 503,985 | \$ 637,281 | \$ 596,579 | \$ 770,494 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF FINANCE

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--------------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries | 303,358 | 367,801 | 303,005 | 383,946 |
| Overtime | 1,289 | - | 619 | 1,500 |
| Part Time Salaries | 231 | - | 8,724 | 5,000 |
| Health Benefits | (13,738) | 48,000 | 26,102 | 48,000 |
| Health Benefits-Retirees | 7,711 | 7,711 | 7,390 | 7,711 |
| Workers Compensation Insurance | 3,674 | 3,700 | 6,164 | 10,893 |
| Medicare | 8,916 | 7,321 | 4,669 | 5,611 |
| Life Insurance | 210 | 389 | 255 | 389 |
| Long Term Disability | 375 | 678 | 447 | 678 |
| Retirement | 73,860 | 91,381 | 116,347 | 168,018 |
| SALARIES & BENEFITS | \$ 385,888 | \$ 526,981 | \$ 473,720 | \$ 631,746 |
| Computer Maintenance | 11,944 | 11,850 | 13,421 | 13,000 |
| Copier Service | 728 | 1,000 | 660 | 1,000 |
| Credit Card and Bank Fees | 14,521 | 16,000 | 13,151 | 16,000 |
| Insurance-Liability | 6,078 | 6,075 | 9,218 | 6,500 |
| Insurance-Property | (7,620) | 3,345 | 5,669 | 4,628 |
| Membership and Dues | 610 | 110 | 525 | 800 |
| Mileage | 15 | 400 | 195 | 400 |
| Office Supplies | 3,094 | 3,500 | 2,885 | 2,000 |
| Printing | - | 500 | 649 | 800 |
| Publishing | 805 | - | - | 200 |
| Subscriptions and Books | 3,270 | 3,000 | 668 | 3,000 |
| Training | 2,119 | 1,500 | 60 | 2,000 |
| Travel and Meetings | - | 1,000 | 2,303 | 2,500 |
| Utilities-Gas and Electric | 2,845 | 2,860 | 3,032 | 2,860 |
| Utilities-Telephone | 2,000 | 2,800 | 1,799 | 2,800 |
| Utilities-Water | 279 | 260 | 253 | 260 |
| OPERATING EXPENDITURES | \$ 40,686 | \$ 54,200 | \$ 54,487 | \$ 58,748 |

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|-----------------------------------|---------------------|---------------------|------------------------|---------------------|
| Professional Services | 77,411 | 56,100 | 68,372 | 80,000 |
| CONTRACTED SERVICES | \$ 77,411 | \$ 56,100 | \$ 68,372 | \$ 80,000 |
| TOTAL FINANCE EXPENDITURES | \$ 503,985 | \$ 637,281 | \$ 596,579 | \$ 770,494 |



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 384,022 | \$ 467,077 | \$ 479,325 | \$ 567,389 |
| 02 - Highway User Tax Fund | \$ 14,303 | \$ 19,242 | \$ 13,968 | \$ 23,313 |
| 10 - Transportation Development Act | \$ 1,701 | \$ 2,393 | \$ 1,655 | \$ 2,758 |
| 11 -General Benefit Lighting | \$ 2,957 | \$ 3,932 | \$ 2,910 | \$ 4,427 |
| 12 -Local Benefit Lighting | \$ 2,957 | \$ 3,932 | \$ 2,910 | \$ 4,427 |
| 14 - TransNet | \$ 4,512 | \$ 6,223 | \$ 4,461 | \$ 7,059 |
| 15 - Sanitation District | \$ 89,392 | \$ 128,893 | \$ 87,299 | \$ 154,410 |
| 21 - Integrated Waste Reduction Fund | \$ 1,363 | \$ 1,926 | \$ 1,321 | \$ 2,229 |
| 22 - Wildflower Assessment District | \$ 113 | \$ 156 | \$ 112 | \$ 176 |
| 23 - Serious Traffic Offender Program | \$ 113 | \$ 156 | \$ 112 | \$ 176 |
| 26 - Storm Water Program Fund | \$ 2,551 | \$ 3,351 | \$ 2,506 | \$ 4,129 |
| Total Funding | \$ 503,985 | \$ 637,281 | \$ 596,579 | \$ 770,494 |

| Personnel | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|----------------------------------|---------------------|---------------------|------------------------|---------------------|
| Administrative Services Director | 1.00 | 0.00 | 0.00 | 0.00 |
| Finance Director | 0.00 | 0.00 | 0.50 | 1.00 |
| Finance Manager | 0.00 | 1.00 | 0.50 | 0.00 |
| Accounting Analyst | 1.00 | 1.00 | 1.00 | 2.00 |
| Associate Accountant | 1.00 | 1.00 | 1.00 | 0.00 |
| Account Clerk | 0.00 | 0.00 | 0.00 | 1.00 |
| License Clerk | 1.00 | 1.00 | 1.00 | 0.00 |
| Office Specialist II | 0.00 | 0.00 | 0.00 | 0.50 |
| Revenue Officer | 0.50 | 0.50 | 0.50 | 0.00 |
| Total Personnel | 4.50 | 4.50 | 4.50 | 4.50 |

PUBLIC SAFETY OVERVIEW

Department Function

In partnership with the City of Lemon Grove and the community, working together to protect life and property, prevent crime, provide animal control services, and resolve problems.

SUMMARY OF EXPENDITURES BY TYPE

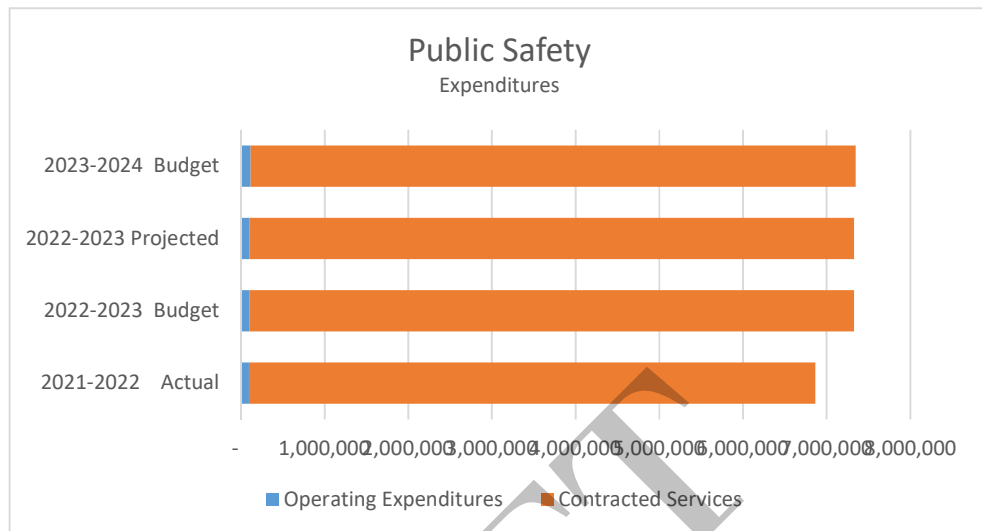
| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Operating Expenditures | 96,565 | 100,891 | 100,078 | 116,559 |
| Contracted Services | 6,768,821 | 7,226,928 | 7,226,928 | 7,229,258 |
| Total Expenditures | \$ 6,865,386 | \$ 7,327,819 | \$ 7,327,006 | \$ 7,345,817 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC SAFETY

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---|---------------------|---------------------|------------------------|---------------------|
| 800 MHZ Radio System | 20,862 | 24,282 | 24,282 | 24,282 |
| ARJIS | 16,332 | 16,332 | 16,332 | 32,000 |
| CAL ID | 6,354 | 6,928 | 6,928 | 6,928 |
| RCS Lease | 48,955 | 48,955 | 48,955 | 48,955 |
| Utilities-Water | 2,173 | 2,000 | 1,973 | 2,000 |
| Fuel-Animal Control Vehicle | 1,889 | 2,000 | 1,215 | 2,000 |
| Repairs & Maint-Animal Cntrl | - | 394 | 394 | 394 |
| OPERATING EXPENDITURES | 96,565 | 100,891 | 100,078 | 116,559 |
| Contractual Services-Sheriff | 6,493,027 | 6,922,685 | 6,922,685 | 6,925,015 |
| Contractual Services-Animal Cntrl | 269,548 | 301,243 | 301,243 | 301,243 |
| Contract Services-After Hours | 6,246 | 3,000 | 3,000 | 3,000 |
| CONTRACTED SERVICES | 6,768,821 | 7,226,928 | 7,226,928 | 7,229,258 |
| TOTAL PUBLIC SAFETY EXPENDITURES | \$ 6,865,386 | \$ 7,327,819 | \$ 7,327,006 | \$ 7,345,817 |

Significant Changes

The budget for Public Safety remains constant over the past couple of years. The Public Safety services are contracted with the San Diego County Sheriff's Office and City of Chula Vista Animal control, the expenditures only fluctuate when there is a change in Law Enforcement services or a large change in animal related calls.



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 6,865,386 | \$ 7,327,819 | \$ 7,327,006 | \$ 7,345,817 |
| 02 - Highway User Tax Fund | \$ - | \$ - | \$ - | \$ - |
| 10 - Transportation Development Act | \$ - | \$ - | \$ - | \$ - |
| 11 -General Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 12 -Local Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 14 - TransNet | \$ - | \$ - | \$ - | \$ - |
| 15 - Sanitation District | \$ - | \$ - | \$ - | \$ - |
| 21 - Integrated Waste Reduction Fund | \$ - | \$ - | \$ - | \$ - |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 6,865,386 | \$ 7,327,819 | \$ 7,327,006 | \$ 7,345,817 |

| Personnel | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|------------------------|---------------------|---------------------|------------------------|---------------------|
| Sheriff Lieutenant | 1.00 | 1.00 | 1.00 | 1.00 |
| Patrol Sergeant | 1.00 | 1.00 | 1.00 | 1.00 |
| Traffic Sergeant | 1.00 | 1.00 | 1.00 | 1.00 |
| Traffic Deputies | 3.00 | 3.00 | 3.00 | 3.00 |
| Patrol Deputies | 12.00 | 12.00 | 12.00 | 12.00 |
| Detectives | 2.00 | 2.00 | 2.00 | 2.00 |
| Motor Officer | 0.00 | 0.00 | 1.00 | 1.00 |
| Animal Control Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel | 21.00 | 21.00 | 22.00 | 22.00 |

FIRE DEPARTMENT OVERVIEW

Department Function

In partnership with the City of Lemon Grove and the community, compassionately providing an all-hazards response team with integrity and courage through innovative prevention, education and active intervention.

SUMMARY OF EXPENDITURES BY TYPE

| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries & Benefits | 4,146,989 | 4,389,855 | 3,951,223 | 5,153,190 |
| Operating Expenditures | 434,871 | 510,101 | 393,235 | 594,449 |
| Contracted Services | 276,243 | 310,600 | 310,600 | 312,000 |
| Capital Expenditures | 37,910 | 61,000 | 73,126 | 189,000 |
| Total Expenditures | \$ 4,896,013 | \$ 5,271,556 | \$ 4,728,184 | \$ 6,248,640 |

ACCOUNT DETAIL FOR THE FIRE DEPARTMENT

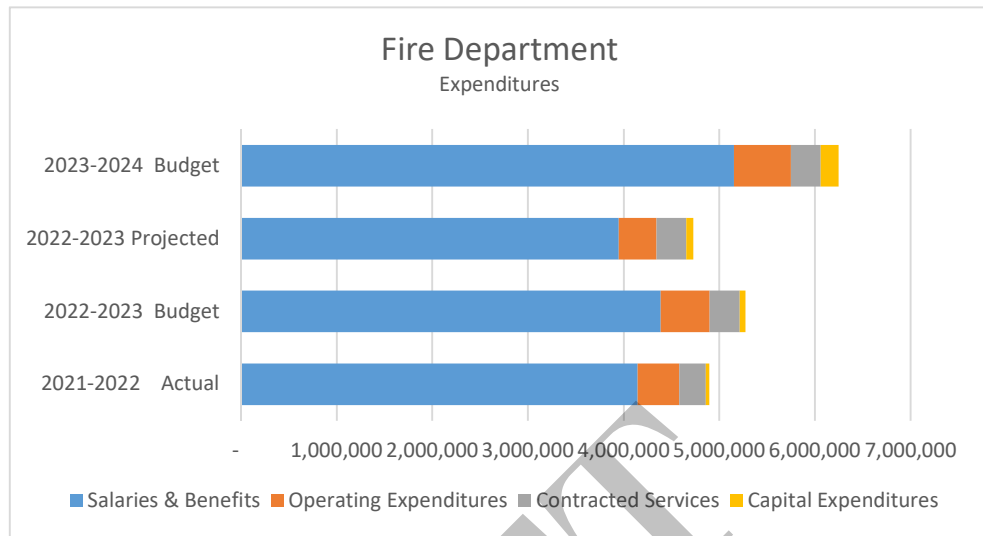
| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--------------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries | 1,781,773 | 1,940,178 | 1,796,847.75 | 2,218,236 |
| Scheduled Overtime | 134,476 | 159,498 | 129,522 | 181,972 |
| Unscheduled Overtime | 590,411 | 463,500 | 553,500 | 550,000 |
| Reimbursable Overtime | 245,077 | 206,000 | 172,197 | 206,000 |
| Overtime | - | 515 | - | 515 |
| Quarterly JPA Reconciliation | 253,028 | 330,000 | - | 330,000 |
| Health Benefits | 311,152 | 315,600 | 257,789 | 499,574 |
| Health Benefits-Retirees | 65,772 | 75,000 | 84,632 | 75,000 |
| Uniform Allowance | 19,000 | 19,000 | 19,000 | 19,000 |
| Holiday Pay | 38,813 | 98,153 | 73,653 | 111,983 |
| Paramedic Recertification | 52,288 | 52,296 | 72,293 | 52,296 |
| Bilingual Pay | 1,300 | 1,950 | 1,950 | 1,950 |
| Education Award | 13,344 | 13,345 | 13,345 | 13,345 |
| Workers Compensation Insurance | 61,327 | 78,512 | 84,297 | 135,572 |
| Medicare | 39,754 | 41,028 | 38,811 | 42,282 |
| Life Insurance | 3,613 | 3,791 | 3,390 | 3,791 |
| Long Term Disability | 3,180 | 3,392 | 2,918 | 3,392 |
| Retirement | 532,681 | 588,097 | 647,079 | 708,281 |
| SALARIES & BENEFITS | 4,146,989 | 4,389,855 | 3,951,223 | 5,153,190 |

| | | | | |
|-----------------------------|--------|--------|--------|--------|
| ALS Supplies | 10,450 | 26,000 | 6,012 | 26,000 |
| Communications Equipment | 8,176 | 9,500 | 7,243 | 10,500 |
| Fire Prevention Software | 3,531 | 3,751 | 4,707 | 4,000 |
| City Emergency Preparedness | 866 | 3,100 | 1,081 | 3,100 |
| Community Risk Reduction | 845 | 1,000 | 631 | 1,000 |
| Computer Maintenance | 33,348 | 36,000 | 35,692 | 36,000 |
| Copier Service | 10 | 200 | 50 | 200 |
| Departmental Expense | 5,480 | 10,000 | 4,437 | 10,000 |
| Fire Station Supplies | 3,182 | 5,000 | 2,778 | 8,500 |
| Fuel | 32,332 | 30,000 | 22,983 | 38,000 |
| Insurance-Liability | 64,829 | 67,000 | 67,000 | 69,246 |

| Account Description | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Budget | Projected | Budget |
| Insurance-Property | 18,689 | 25,000 | 34,016 | 27,766 |
| JPA Reconciliation Expenditures | 863 | 1,000 | 386 | 4,000 |
| AFG Match | - | 4,500 | - | 2,727 |
| Medical Examinations | 10,501 | 12,000 | - | 15,500 |
| Membership and Dues | - | 100 | - | 500 |
| Office Supplies | 183 | 500 | 100 | 500 |
| Patient Care Reporting Pass Thru | 4,583 | 5,000 | 6,295 | 5,000 |
| Personal Exposure Reporting | - | 190 | 190 | 200 |
| Personal Protective Clothing | 14,586 | 25,000 | 27,712 | 30,000 |
| RCC Reimbursable | 29,906 | 29,960 | - | 31,460 |
| Repair and Maintenance-Equipment | 5,262 | 2,000 | 2,238 | 3,000 |
| Repair and Maintenance-Vehicles | 109,899 | 65,000 | 35,324 | 95,000 |
| Self-Contained Breathing Apparatus | 1,101 | 42,500 | 42,500 | 65,000 |
| Subscriptions and Books | 148 | 750 | 172 | 500 |
| Trauma Intervention Program (TIP) | 3,825 | 5,000 | 5,000 | 5,000 |
| Tools and Supplies | 9,704 | 10,000 | 12,091 | 10,000 |
| Training - Tuition Reimbursement | 3,540 | 19,000 | 12,000 | 18,000 |
| Training - HFTA | 18,020 | 20,000 | 16,625 | 21,000 |
| Training-AMR | 1,710 | 3,000 | 2,280 | 3,000 |
| Travel and Meetings | 758 | 3,000 | 1,732 | 3,000 |
| Uniforms | 1,638 | 1,800 | 1,499 | 2,000 |
| Utilities-Gas and Electric | 20,378 | 23,000 | 23,251 | 23,000 |
| Utilities-Telephone | 6,133 | 6,000 | 4,865 | 6,500 |
| Utilities-Water | 4,517 | 4,250 | 3,673 | 4,750 |
| Vehicle Supplies | 882 | 3,000 | 1,173 | 3,500 |
| Weed Abatement | 5,000 | 7,000 | 7,500 | 7,000 |
| OPERATING EXPENDITURES | 434,871 | 510,101 | 393,235 | 594,449 |
| Dispatch Services | 252,735 | 285,600 | 285,600 | 287,000 |
| Hazmat Emergency Response | 23,508 | 25,000 | 25,000 | 25,000 |
| CONTRACTED SERVICES | 276,243 | 310,600 | 310,600 | 312,000 |
| Capital Purchases | 37,910 | 36,000 | 48,126 | 86,000 |
| Fire Truck Lease/Purchase | - | 25,000 | 25,000.00 | 103,000 |
| CAPITAL EXPENDITURES | 37,910 | 61,000 | 73,126 | 189,000 |
| TOTAL FIRE EXPENDITURES | \$ 4,896,013 | \$ 5,271,556 | \$ 4,728,184 | \$ 6,248,640 |

Significant Changes

The budget for Lemon Grove Fire Department increases every year. The Fire Department has a Memorandum of Understanding agreement that provides for a 3% salary increase for FY22/23. Additionally, vehicle and equipment costs are increasing due to extending the life through maintenance.



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 4,896,013 | \$ 5,271,556 | \$ 4,728,184 | \$ 6,248,640 |
| 02 - Highway User Tax Fund | \$ - | \$ - | \$ - | \$ - |
| 10 - Transportation Development Act | \$ - | \$ - | \$ - | \$ - |
| 11 -General Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 12 -Local Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 14 - TransNet | \$ - | \$ - | \$ - | \$ - |
| 15 - Sanitation District | \$ - | \$ - | \$ - | \$ - |
| 21 - Integrated Waste Reduction Fund | \$ - | \$ - | \$ - | \$ - |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 4,896,013 | \$ 5,271,556 | \$ 4,728,184 | \$ 6,248,640 |

| Personnel | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|
| Fire Chief - Contracted | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Fire Chief - Contracted | 3.00 | 3.00 | 3.00 | 3.00 |
| Division Chief - Contracted | 3.00 | 3.00 | 3.00 | 3.00 |
| Battalion Chief - Contracted | 3.00 | 3.00 | 3.00 | 3.00 |
| Captain | 6.00 | 6.00 | 6.00 | 6.00 |
| Fire Engineer | 6.00 | 6.00 | 6.00 | 6.00 |
| Firefighter/Paramedic | 6.00 | 6.00 | 6.00 | 6.00 |
| Fire Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Marshal - Contracted | 1.00 | 1.00 | 1.00 | 1.00 |
| Management Analyst - Contracted | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel | 31.00 | 31.00 | 31.00 | 31.00 |

COMMUNITY DEVELOPMENT OVERVIEW

Department Function

Protecting the health, safety, and welfare of residents and visitors while enhancing the quality of life in Lemon Grove through professional planning, site and building review, and inspection services. Creating a sustainable, well-designed, and prosperous community with a business-friendly environment.

SUMMARY OF EXPENDITURES BY TYPE

| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|-------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries & Benefits | 380,701 | 572,499 | 426,719 | 600,494 |
| Operating Expenditures | 55,412 | 70,325 | 66,459 | 71,142 |
| Contracted Services | 477,668 | 600,000 | 760,864 | 600,000 |
| Capital Expenditures | - | - | - | - |
| Total Expenditures | \$ 913,780 | \$ 1,242,824 | \$ 1,254,042 | \$ 1,271,636 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF COMMUNITY DEVELOPMENT

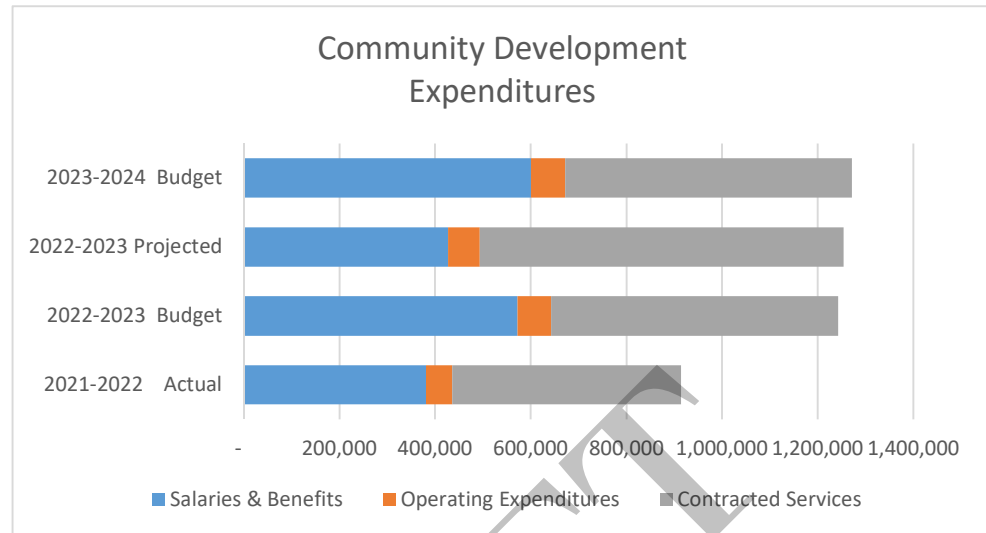
| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--------------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries | 289,053 | 372,960 | 319,794 | 416,260 |
| Planning Commission Wages | - | 1,000 | 75 | 1,000 |
| Overtime | 62 | 2,000 | 698 | 2,000 |
| Extra Help | 11,764 | 8,000 | 316 | 8,000 |
| Health Benefits | 20,483 | 48,000 | 28,262 | 48,000 |
| Health Benefits-Retirees | 6,059 | 6,059 | 6,059 | 6,059 |
| Workers Compensation Insurance | 3,711 | 3,600 | 6,268 | 11,098 |
| Medicare | 6,888 | 5,408 | 7,228 | 5,284 |
| Life Insurance | 180 | 389 | 316 | 389 |
| Long Term Disability | 326 | 678 | 502 | 678 |
| Retirement | 42,174 | 124,405 | 57,201 | 101,725 |
| SALARIES & BENEFITS | 380,701 | 572,499 | 426,719 | 600,494 |
| Computer Maintenance | 17,472 | 21,500 | 20,668 | 21,500 |
| Copier Service | 2,302 | 2,700 | 660 | 2,700 |
| Fuel | 333 | 775 | 170 | 775 |
| Insurance-Liability | 20,259 | 21,000 | 30,725 | 21,639 |
| Insurance-Property | 6,140 | 6,200 | 5,669 | 4,628 |
| Membership and Dues | - | 750 | - | 1,500 |
| Mileage | - | 300 | - | 300 |
| Noticing | - | 4,000 | - | 4,000 |
| Office Supplies | 2,948 | 3,500 | 3,040 | 3,500 |
| Printing | - | 250 | - | 250 |
| Repair & Maintenance-Vehicles | - | 200 | - | 200 |
| Subscriptions and Books | - | 500 | 280 | 500 |
| Training | - | 1,500 | - | 1,500 |
| Travel and Meetings | - | 500 | - | 1,500 |
| Utilities-Gas and Electric | 2,845 | 2,650 | 3,031 | 2,650 |
| Utilities-Telephone | 2,668 | 3,500 | 1,811 | 3,500 |
| Utilities-Water | 446 | 500 | 405 | 500 |
| OPERATING EXPENDITURES | 55,412 | 70,325 | 66,459 | 71,142 |

| Account Description | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 |
|---------------------------------------|-------------------|---------------------|---------------------|---------------------|
| | Actual | Budget | Projected | Budget |
| Plan Checks/Consultations | 470,078 | 500,000 | 660,864 | 500,000 |
| Professional Services | 7,590 | 100,000 | 100,000 | 100,000 |
| CONTRACTED SERVICES | 477,668 | 600,000 | 760,864 | 600,000 |
| TOTAL DEVELOPMENT EXPENDITURES | \$ 913,780 | \$ 1,242,824 | \$ 1,254,042 | \$ 1,271,636 |

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Significant Changes

The budget for the Community Development has fluctuated for the past couple of years. The primary factor is an increase in Adjacent Dwelling Unit activity, creating increase workload for plan checks and consultant requirements to ensure code compliance. Additionally, Salaries were decreased in FY21/22 due to multiple vacancies that have been difficult to fill.



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 819,304 | \$ 1,099,612 | \$ 1,153,257 | \$ 1,101,820 |
| 02 - Highway User Tax Fund | \$ 21,380 | \$ 24,130 | \$ 27,848 | \$ 32,042 |
| 10 - Transportation Development Act | \$ - | \$ - | \$ - | \$ - |
| 11 -General Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 12 -Local Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 14 - TransNet | \$ - | \$ - | \$ - | \$ - |
| 15 - Sanitation District | \$ 65,912 | \$ 106,333 | \$ 65,699 | \$ 128,222 |
| 21 - Integrated Waste Reduction Fund | \$ 1,197 | \$ 2,125 | \$ 1,206 | \$ 1,592 |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ 5,987 | \$ 10,624 | \$ 6,033 | \$ 7,960 |
| Total Funding | \$ 913,780 | \$ 1,242,824 | \$ 1,254,043 | \$ 1,271,636 |

| Personnel | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--|---------------------|---------------------|------------------------|---------------------|
| Community Development Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Associate Planner | 1.00 | 1.00 | 0.00 | 0.00 |
| Assistant Planner | 1.00 | 1.00 | 1.00 | 1.00 |
| Development Services Tech II | 0.00 | 0.00 | 1.00 | 1.00 |
| Code Enforcement/Water Quality Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Specialist II | 0.00 | 0.00 | 0.00 | 1.00 |
| Intern | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel | 5.00 | 5.00 | 5.00 | 6.00 |

COMMUNITY SERVICES OVERVIEW

Department Function

Improves the quality of life for the residents of Lemon Grove through the operation and maintenance of parks and recreation facilities.

SUMMARY OF EXPENDITURES BY TYPE

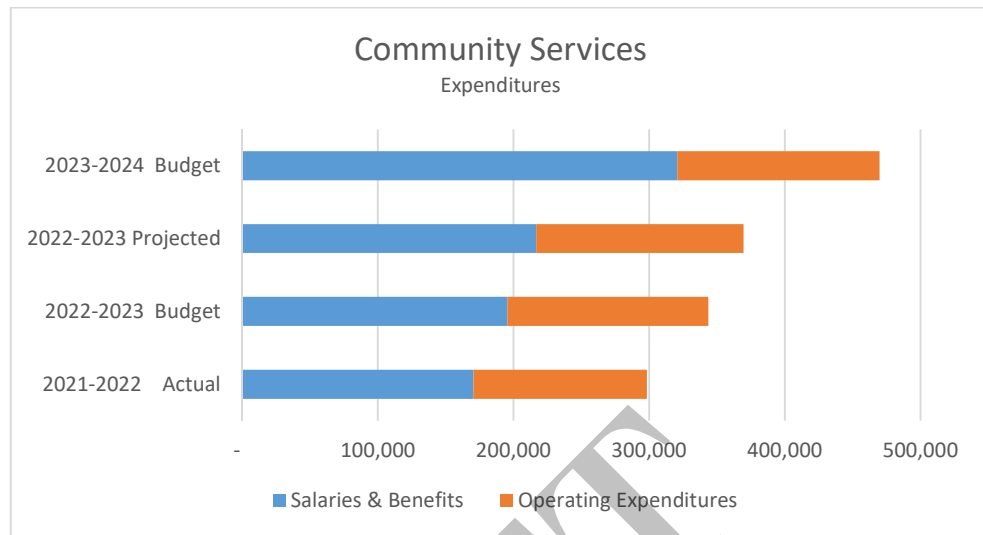
| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries & Benefits | 170,473 | 195,584 | 216,768 | 320,927 |
| Operating Expenditures | 127,924 | 148,101 | 152,711 | 149,048 |
| Total Expenditures | \$ 298,397 | \$ 343,685 | \$ 369,479 | \$ 469,975 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF COMMUNITY SERVICES

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--------------------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries | 67,199 | 70,647 | 67,691 | 147,225 |
| Overtime | 6,671 | 6,000 | 13,259 | 6,000 |
| Extra Help | 60,788 | 81,421 | 88,020 | 108,662 |
| Health Benefits | 13,141 | 19,200 | 17,967 | 24,000 |
| Health Benefits-Retirees | 4,590 | 4,590 | 4,590 | 4,590 |
| Workers Compensation Insurance | 5,887 | 6,000 | 9,610 | 13,981 |
| Medicare | 5,255 | 1,024 | 7,595 | 7,201 |
| Life Insurance | 146 | 156 | 154 | 194 |
| Long Term Disability | 85 | 271 | 98 | 339 |
| Retirement | 6,711 | 6,275 | 7,784 | 8,733 |
| SALARIES & BENEFITS | 170,473 | 195,584 | 216,768 | 320,927 |
| Computer Maintenance | 3,637 | 4,300 | 4,073 | 4,300 |
| Computer Equipment | - | 1,000 | - | 500 |
| Copier Service | 146 | 100 | 132 | 100 |
| Day Camp | 13,379 | 20,000 | 16,144 | 20,000 |
| Rental Equipment | - | 800 | - | - |
| Insurance-Liability | 10,130 | 10,200 | 15,363 | 10,820 |
| Insurance-Property | 3,115 | 3,300 | 5,669 | 4,628 |
| Maintenance-Supplies | - | 12,000 | - | 800 |
| Mileage | - | 100 | 241 | 250 |
| Office Supplies | 276 | 600 | 254 | 100 |
| Professional Services | - | - | 1,128 | - |
| Uniforms - Clothing | - | - | - | 250 |
| Rental Expense | 903 | 4,000 | - | 600 |
| Special Events | 27,342 | 30,000 | 32,747 | 35,000 |
| Utilities-Gas and Electric | 37,673 | 34,000 | 40,366 | 34,000 |
| Utilities-Telephone | 6,412 | 4,701 | 5,107 | 4,700 |
| Utilities-Water | 24,913 | 23,000 | 31,488 | 33,000 |
| OPERATING EXPENDITURES | 127,924 | 148,101 | 152,711 | 149,048 |
| TOTAL COMMUNITY SERVICES EXP. | \$ 298,397 | \$ 343,685 | \$ 369,479 | \$ 469,975 |

Significant Changes

The budget for the Community Services Department were reduced for the past couple of years. The programs offered were shut down or very limited due to the pandemic and stay at home orders. FY22/23 is budgeted back at pre-pandemic levels with the assumption that rates will stay the same and participation will resume.



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 287,460 | \$ 343,685 | \$ 369,479 | \$ 469,975 |
| 02 - Highway User Tax Fund | \$ - | \$ - | \$ - | \$ - |
| 10 - Transportation Development Act | \$ - | \$ - | \$ - | \$ - |
| 11 -General Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 12 -Local Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 14 - TransNet | \$ - | \$ - | \$ - | \$ - |
| 15 - Sanitation District | \$ 10,937 | \$ - | \$ - | \$ - |
| 21 - Integrated Waste Reduction Fund | \$ - | \$ - | \$ - | \$ - |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 298,397 | \$ 343,685 | \$ 369,479 | \$ 469,975 |

| Personnel | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| Community Services Specialist | 1.00 | 1.00 | 1.00 | 2.00 |
| Community Services Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Leaders I (PT - Seasonal) | 2.50 | 2.50 | 2.50 | 2.50 |
| Recreation Leaders II (PT - Seasonal) | 3.00 | 3.00 | 3.00 | 3.00 |
| Total Personnel | 7.50 | 7.50 | 7.50 | 8.50 |

PUBLIC WORKS DEPARTMENT

Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 1,696,599 | \$ 2,644,297 | \$ 2,102,459 | \$ 1,593,343 |
| 02 - Highway User Tax Fund | \$ 259,064 | \$ 336,455 | \$ 220,533 | \$ 371,266 |
| 10 - Transportation Development Act | \$ 14,462 | \$ 21,749 | \$ 9,118 | \$ 19,370 |
| 11 -General Benefit Lighting | \$ 13,883 | \$ 23,291 | \$ 9,217 | \$ 18,817 |
| 12 -Local Benefit Lighting | \$ 13,892 | \$ 23,291 | \$ 9,206 | \$ 18,817 |
| 14 - TransNet | \$ 30,176 | \$ 28,739 | \$ 18,228 | \$ 45,887 |
| 15 - Sanitation District | \$ 303,085 | \$ 446,995 | \$ 199,385 | \$ 423,818 |
| 21 - Integrated Waste Reduction Fund | \$ 8,798 | \$ 12,910 | \$ 5,084 | \$ 10,725 |
| 22 - Wildflower Assessment District | \$ 2,947 | \$ 4,341 | \$ 1,512 | \$ 3,117 |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ 1,694 | \$ 2,471 | \$ 590 | \$ 1,771 |
| Total Funding | \$ 2,344,601 | \$ 3,544,539 | \$ 2,575,334 | \$ 2,506,931 |

PUBLIC WORKS - ADMINISTRATION OVERVIEW

Department Function

Keeping the integrity of the Lemon Grove community through the professional administration, planning, and maintenance of the City's infrastructure, including streets, sewers, street and traffic signs, parks, medians, and storm drains. Engaging community involvement in improving the quality of life through engineering, constructing and maintaining the city's infrastructure in an efficient and effective manner.

SUMMARY OF EXPENDITURES BY TYPE

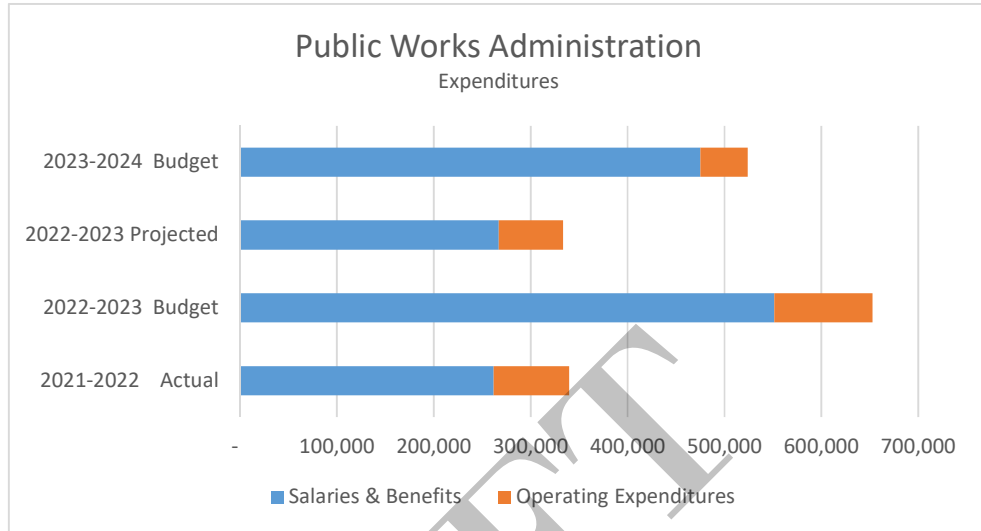
| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries & Benefits | 261,734 | 551,629 | 266,745 | 475,248 |
| Operating Expenditures | 77,818 | 101,200 | 66,639 | 48,539 |
| Total Expenditures | \$ 339,552 | \$ 652,829 | \$ 333,384 | \$ 523,787 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, ADMINISTRATION DIVISION

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|------------------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries | 193,161 | 321,456 | 125,115 | 323,670 |
| Overtime | - | 200 | 1,157 | 200 |
| Part time Salaries | 469 | - | 59,963 | |
| Health Benefits | 9,916 | 36,000 | 8,115 | 36,000 |
| Workers Compensation Insurance | 2,400 | 2,400 | 3,970 | 9,199 |
| Medicare | 2,920 | 4,705 | 2,038 | 4,738 |
| Life Insurance | 75 | 292 | 66 | 292 |
| Long Term Disability | 325 | 509 | 286 | 509 |
| Retirement | 52,468 | 186,067 | 66,035 | 100,641 |
| SALARIES & BENEFITS | 261,734 | 551,629 | 266,745 | 475,248 |
| Advertising & Marketing | - | - | - | 2,000 |
| Computer Maintenance | 9,726 | 9,800 | 14,317 | 9,800 |
| Copier Service | 1,895 | 1,600 | 2,379 | 2,200 |
| Damages - Cost Recovery | 38,490 | 40,000 | 16,401 | - |
| Fuel | 136 | 100 | - | - |
| Insurance-Liability | 4,052 | 4,200 | 6,145 | 4,328 |
| Insurance-Property | 36 | 1,500 | 2,268 | 1,851 |
| Advertising & Marketing | - | 3,000 | 525 | 3,000 |
| Membership and Dues | 322 | 1,200 | 181 | 700 |
| Mileage | 2,143 | 3,000 | 1,875 | 3,100 |
| Office Supplies | 1,953 | 2,000 | 2,267 | 2,000 |
| Software (Minor) | 1,725 | 2,000 | 2,763 | 2,000 |
| Protective Clothing | 9,003 | 12,000 | 8,349 | 760 |
| Repair & Maintenance-Equipment | 900 | 1,000 | 788 | 1,000 |
| Training | 3,140 | 15,000 | 3,537 | 9,000 |
| Travel and Meetings | 166 | 1,000 | 744 | 3,000 |
| Utilities-Gas and Electric | 2,845 | 2,700 | 3,032 | 2,700 |
| Utilities-Telephone | 953 | 700 | 766 | 700 |
| Utilities-Water | 334 | 400 | 303 | 400 |
| OPERATING EXPENDITURES | 77,818 | 101,200 | 66,639 | 48,539 |
| TOTAL PW ADMIN EXPENDITURES | \$ 339,552 | \$ 652,829 | \$ 333,384 | \$ 523,787 |

Significant Changes

The budget for the Public Works Administration Division has remained consistent for the past couple of years. The major change this year is that California now requires DOT training for CDL licensing which increased training by \$12,000 in FY 22/23.



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 207,338 | \$ 275,639 | \$ 248,234 | \$ 210,128 |
| 02 - Highway User Tax Fund | \$ 22,985 | \$ 87,762 | \$ 14,730 | \$ 70,272 |
| 10 - Transportation Development Act | \$ 6,413 | \$ 20,187 | \$ 4,709 | \$ 18,134 |
| 11 -General Benefit Lighting | \$ 2,289 | \$ 14,203 | \$ 1,484 | \$ 10,924 |
| 12 -Local Benefit Lighting | \$ 2,298 | \$ 14,203 | \$ 1,473 | \$ 10,924 |
| 14 - TransNet | \$ 6,290 | \$ 11,341 | \$ 3,832 | \$ 9,591 |
| 15 - Sanitation District | \$ 87,342 | \$ 209,771 | \$ 55,975 | \$ 178,201 |
| 21 - Integrated Waste Reduction Fund | \$ 2,903 | \$ 12,910 | \$ 2,061 | \$ 10,725 |
| 22 - Wildflower Assessment District | \$ - | \$ 4,341 | \$ - | \$ 3,117 |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ 1,694 | \$ 2,471 | \$ 590 | \$ 1,771 |
| Total Funding | \$ 339,552 | \$ 652,828 | \$ 333,089 | \$ 523,787 |

| Personnel | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--|---------------------|---------------------|------------------------|---------------------|
| Assistant City Manager/Public Works Director | 1.00 | 1.00 | 1.00 | 0.00 |
| Public Works Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Works Secretary | 1.00 | 1.00 | 1.00 | 0.00 |
| Public Works Admin & Ops Manager | 0.00 | 1.00 | 0.00 | 0.00 |
| Administrative Office Coordinator | 0.00 | 0.00 | 0.00 | 1.00 |
| Total Personnel | 3.00 | 4.00 | 3.00 | 2.00 |

PUBLIC WORKS - ENGINEERING OVERVIEW

Department Function

Protecting the environmental and technical interest of residents and visitors in the Lemon Grove community through professional review and inspection of grading and improvement plans, including hydrology, water quality, and soils for private development projects.

SUMMARY OF EXPENDITURES BY TYPE

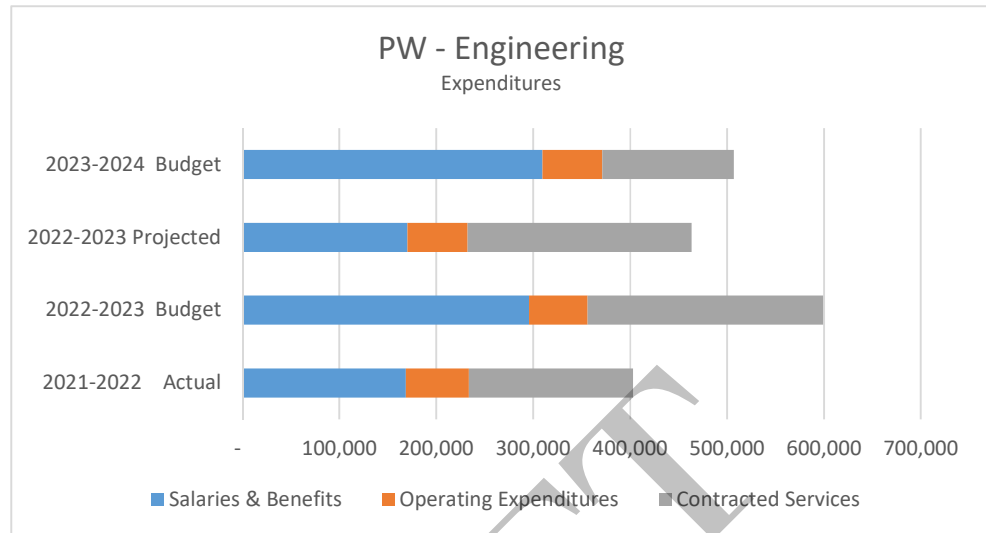
| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries & Benefits | 168,538 | 295,600 | 170,222 | 309,472 |
| Operating Expenditures | 65,075 | 60,250 | 62,133 | 61,948 |
| Contracted Services | 169,369 | 243,200 | 231,131 | 135,450 |
| Capital Expenditures | - | - | - | - |
| Total Expenditures | \$ 402,982 | \$ 599,050 | \$ 463,486 | \$ 506,870 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, ENGINEERING DIVISION

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries | 133,792 | 165,437 | 127,972 | 180,084 |
| Overtime | 1,056 | - | - | 250 |
| Extra Help | - | 8,000 | - | 8,000 |
| Health Benefits | 4,432 | 24,000 | 4,652 | 24,000 |
| Health Benefits- Retirees | 1,224 | 1,224 | 1,224 | 1,224 |
| Workers Compensation Insurance | 2,418 | 2,400 | 4,022 | 5,069 |
| Medicare | 1,941 | 2,399 | 3,952 | 2,611 |
| Life Insurance | 46 | 194 | 34 | 194 |
| Long Term Disability | 81 | 339 | 53 | 339 |
| Retirement | 23,548 | 91,607 | 28,313 | 87,700 |
| SALARIES & BENEFITS | 168,538 | 295,600 | 170,222 | 309,472 |
| Advertising | - | 100 | - | - |
| Computer Maintenance | 11,458 | 11,000 | 9,382 | 11,000 |
| Copier Service | 1,245 | 1,300 | 627 | 1,300 |
| Fuel | 1,804 | 2,000 | 1,002 | 2,000 |
| Insurance- Liability | 10,130 | 10,200 | 15,363 | 10,820 |
| Insurance- Property | 3,115 | 3,300 | 5,669 | 4,628 |
| Mileage | - | 150 | - | - |
| Office Supplies | 1,805 | 2,200 | 2,142 | 2,200 |
| Utilities- Traffic Signal | 32,590 | 27,000 | 25,589 | 27,000 |
| Utilities- Telephone | 2,372 | 2,500 | 1,852 | 2,500 |
| Utilities- Water | 557 | 500 | 506 | 500 |
| OPERATING EXPENDITURES | 65,075 | 60,250 | 62,133 | 61,948 |
| Development Support | 5,386 | 8,200 | 2,689 | 8,200 |
| Professional Services | 139,716 | 105,000 | 122,810 | 127,250 |
| Sidewalk Master Plan | 24,266 | 130,000 | 105,632 | - |
| CONTRACTED SERVICES | 169,369 | 243,200 | 231,131 | 135,450 |
| TOTAL ENGINEERING EXPENDITURES | \$ 402,982 | \$ 599,050 | \$ 463,486 | \$ 506,870 |

Significant Changes

The budget for the Public Works Engineering Division has remained consistent for the past couple of years. The projects scheduled in FY21/22 have been carried over to FY22/23, creating a decrease in expenditures. The FY21/22 budget has been carried forward to add to the FY22/23 project budgeted costs.



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 295,422 | \$ 396,150 | \$ 360,836 | \$ 295,757 |
| 02 - Highway User Tax Fund | \$ 39,719 | \$ 66,726 | \$ 38,485 | \$ 80,893 |
| 10 - Transportation Development Act | \$ 680 | \$ 1,562 | \$ 630 | \$ 1,236 |
| 11 -General Benefit Lighting | \$ 4,225 | \$ 9,088 | \$ 3,953 | \$ 7,893 |
| 12 -Local Benefit Lighting | \$ 4,225 | \$ 9,088 | \$ 3,954 | \$ 7,893 |
| 14 - TransNet | \$ - | \$ - | \$ - | \$ - |
| 15 - Sanitation District | \$ 58,710 | \$ 116,436 | \$ 55,629 | \$ 113,198 |
| 21 - Integrated Waste Reduction Fund | \$ - | \$ - | \$ - | \$ - |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 402,982 | \$ 599,050 | \$ 463,486 | \$ 506,870 |

| Personnel | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|------------------------|---------------------|---------------------|------------------------|---------------------|
| Engineering Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| SR Management Analyst | 1.00 | 1.00 | 1.00 | 0.50 |
| Total Personnel | 2.00 | 2.00 | 2.00 | 1.50 |

PUBLIC WORKS - STREETS OVERVIEW

Department Function

Maintaining the reliability of the Lemon Grove roadways and alleys, sidewalks, storm drain structures, street signs, street lights, and other street related services.

SUMMARY OF EXPENDITURES BY TYPE

| Expenditure Description | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 |
|---------------------------|-------------------|---------------------|---------------------|-------------------|
| | Actual | Budget | Projected | Budget |
| Salaries & Benefits | 508,861 | 370,246 | 437,547 | 454,576 |
| Operating Expenditures | 141,895 | 165,450 | 132,021 | 280,423 |
| Contracted Services | 17,877 | 119,700 | 32,923 | 14,700 |
| Capital Expenditures | 306,416 | 939,333 | 612,182 | - |
| Total Expenditures | \$ 975,050 | \$ 1,594,729 | \$ 1,214,673 | \$ 749,699 |

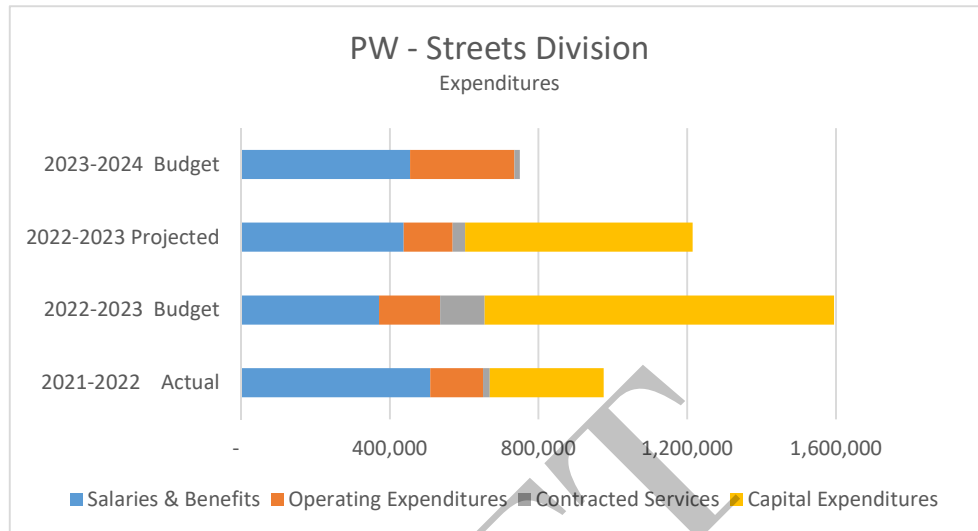
ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, STREETS DIVISION

| Account Description | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 |
|------------------------------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Projected | Budget |
| Salaries | 393,093 | 242,274 | 312,522 | 278,301 |
| Overtime | 28,620 | 7,000 | 28,807 | 7,000 |
| Health Benefits | 20,247 | 58,800 | 27,544 | 60,000 |
| Health Benefits - Retirees | 191 | - | 459 | 460 |
| Workers Compensation Insurance | 5,812 | 6,000 | 9,916 | 7,834 |
| Medicare | 6,259 | 3,356 | 5,481 | 4,035 |
| Life Insurance | 132 | 476 | 156 | 486 |
| Long Term Disability | 208 | 831 | 262 | 848 |
| Retirement | 54,299 | 51,510 | 52,400 | 95,612 |
| SALARIES & BENEFITS | 508,861 | 370,246 | 437,547 | 454,576 |
| Computer Maintenance | 2,335 | 2,800 | 2,637 | 2,800 |
| Cost Recovery | - | - | - | 30,000 |
| Equipment Rental | 4,902 | 12,000 | 7,956 | 10,000 |
| Fuel | 21,603 | 14,400 | 17,862 | 14,400 |
| Graffiti Cleanup Supplies | 1,700 | 1,400 | 1,492 | 1,400 |
| Herbicides/Pesticides | 620 | 750 | - | 750 |
| Insurance-Liability | 10,130 | 10,200 | 15,363 | 10,820 |
| Insurance-Property | 1,300 | 3,500 | 5,669 | 4,628 |
| Membership and Dues | - | 100 | - | 225 |
| Office Supplies | - | 100 | 210 | 100 |
| Pavement Markings | - | 1,000 | - | 1,000 |
| Permit Expenses | 515 | 1,000 | 822 | 7,000 |
| Protective Clothing | - | 600 | 659 | 6,700 |
| Repair and Maintenance-Equipment | 26,035 | 25,000 | 16,045 | 28,000 |
| Repair and Maintenance-Sidewalk | 5,000 | 3,500 | - | 5,000 |
| ADA Ramp Replacement | - | - | - | 32,000 |
| Repair and Maintenance-Storm Drain | 1,296 | 10,000 | - | 22,000 |
| Repair and Maintenance-Vehicles | 20,141 | 20,000 | 24,935 | 22,000 |
| Tools and Supplies | 9,752 | 12,000 | 10,668 | 32,000 |
| Training | - | 1,800 | - | 12,500 |
| Utilities-Gas and Electric | 2,014 | 2,300 | 2,051 | 1,800 |
| Utilities-Telephone | 3,146 | 10,000 | 2,479 | 2,300 |
| Utilities-Water | 31,406 | 33,000 | 23,172 | 33,000 |

| | | | | |
|-------------------------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------|
| OPERATING EXPENDITURES | 141,895 | 165,450 | 132,021 | 280,423 |
| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
| Contractual Services | 3,590 | 2,000 | 7,519 | 2,000 |
| Professional Services | - | 105,000 | - | - |
| Street Sweeping | 14,287 | 12,700 | 25,405 | 12,700 |
| CONTRACTED SERVICES | 17,877 | 119,700 | 32,923 | 14,700 |
| LG Realignment | 447 | - | - | - |
| St Improvements | - | 700,000 | 612,182 | - |
| McKnight & Mt Vernon Repair | 305,969 | - | - | - |
| Crane & Golden Rehab | - | 239,333 | - | - |
| 69th St Joint Paving with San Diego | - | - | - | - |
| CAPITAL EXPENDITURES | 306,416 | 939,333 | 612,182 | - |
| TOTAL STREETS EXPENDITURES | \$ 975,050 | \$ 1,594,729 | \$ 1,214,673 | \$ 749,699 |

Significant Changes

The budget for the Public Works Streets Division fluctuated for the past couple of years. The projects scheduled in FY21/22 have been carried over to FY22/23, creating a decrease in expenditures. McKnight & Mt Vernon projects is completed and will not continue next FY. The remaining projects have been delayed, due to varying reasons, until FY23/24.



Budget by Funding Source

| Funding Source | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 |
|---------------------------------------|-------------------|---------------------|---------------------|-------------------|
| | Actual | Budget | Projected | Budget |
| 01 - General Fund | \$ 598,675 | \$ 1,322,579 | \$ 929,303 | \$ 405,446 |
| 02 - Highway User Tax Fund | \$ 196,361 | \$ 181,967 | \$ 167,318 | \$ 220,101 |
| 10 - Transportation Development Act | \$ 7,369 | \$ - | \$ 3,780 | \$ - |
| 11 -General Benefit Lighting | \$ 7,369 | \$ - | \$ 3,780 | \$ - |
| 12 -Local Benefit Lighting | \$ 7,369 | \$ - | \$ 3,780 | \$ - |
| 14 - TransNet | \$ 23,886 | \$ 17,398 | \$ 14,396 | \$ 36,295 |
| 15 - Sanitation District | \$ 128,127 | \$ 72,786 | \$ 87,781 | \$ 87,856 |
| 21 - Integrated Waste Reduction Fund | \$ 5,895 | \$ - | \$ 3,024 | \$ - |
| 22 - Wildflower Assessment District | \$ 2,947 | \$ - | \$ 1,512 | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 977,997 | \$ 1,594,729 | \$ 1,214,673 | \$ 749,699 |

| Personnel | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 |
|----------------------------------|-------------|-------------|-------------|-------------|
| | Actual | Budget | Projected | Budget |
| Public Works Admin & Ops Manager | 1.00 | 0.00 | 1.00 | 0.00 |
| Public Works Superintendent | 0.00 | 0.00 | 1.00 | 1.00 |
| Street Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Streets Crew Lead | 0.00 | 0.00 | 0.00 | 1.00 |
| Street Technician I | 2.00 | 2.00 | 2.00 | 2.00 |
| Street Technician II | 2.00 | 2.00 | 2.00 | 3.00 |
| Maintenance Service Worker | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Personnel | 7.00 | 6.00 | 8.00 | 9.00 |

PUBLIC WORKS - GROUNDS DIVISION OVERVIEW

Department Function

Providing constituents a better outdoor leisure activities. Helping improve the communities outdoor environment by maintaining and improving the green spaces, hardscapes, and playgrounds, for the City of Lemon Grove's City Parks.

SUMMARY OF EXPENDITURES BY TYPE

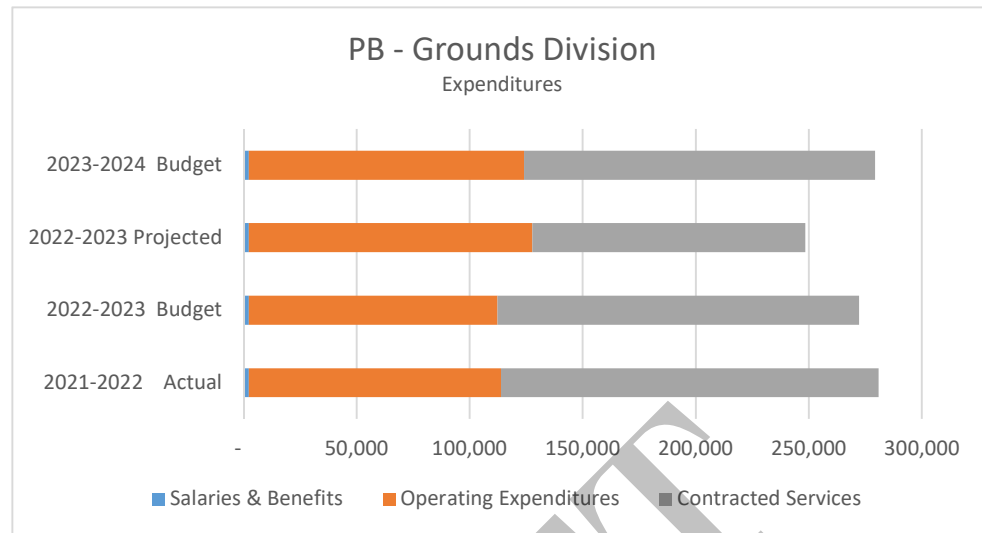
| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries & Benefits | 2,295 | 2,295 | 2,295 | 2,295 |
| Operating Expenditures | 111,571 | 110,000 | 125,511 | 121,700 |
| Contracted Services | 167,018 | 160,000 | 120,656 | 155,300 |
| Capital Expenditures | - | - | - | - |
| Total Expenditures | \$ 280,884 | \$ 272,295 | \$ 248,462 | \$ 279,295 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, GROUNDS DIVISION

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|-----------------------------------|---------------------|---------------------|------------------------|---------------------|
| Health Benefits-Retirees | 2,295 | 2,295 | 2,295 | 2,295 |
| SALARIES & BENEFITS | 2,295 | 2,295 | 2,295 | 2,295 |
| Lighting Maintenance | 4,144 | 3,300 | 34,280 | 8,000 |
| Maintenance-Supplies | 10,667 | 12,000 | 7,650 | 19,000 |
| Utilities-Gas and Electric | 7,917 | 7,400 | 5,338 | 7,400 |
| Utilities-Telephone | 2,042 | 2,300 | 1,473 | 2,300 |
| Utilities-Water | 86,800 | 85,000 | 76,770 | 85,000 |
| OPERATING EXPENDITURES | 111,571 | 110,000 | 125,511 | 121,700 |
| Contractual Services | 137,464 | 125,000 | 93,970 | 110,300 |
| Tree Maintenance | 29,554 | 35,000 | 26,685 | 45,000 |
| CONTRACTED SERVICES | 167,018 | 160,000 | 120,656 | 155,300 |
| TOTAL GROUNDS EXPENDITURES | \$ 280,884 | \$ 272,295 | \$ 248,462 | \$ 279,295 |

Significant Changes

The budget for the Public Works Grounds Division fluctuated each year based on community usage of parks. Additionally, organic growth dictates the need for ground maintenance and can change dramatically depending on rainfall and other weather conditions.



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 280,884 | \$ 272,295 | \$ 248,462 | \$ 279,295 |
| 02 - Highway User Tax Fund | \$ - | \$ - | \$ - | \$ - |
| 10 - Transportation Development Act | \$ - | \$ - | \$ - | \$ - |
| 11 -General Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 12 -Local Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 14 - TransNet | \$ - | \$ - | \$ - | \$ - |
| 15 - Sanitation District | \$ - | \$ - | \$ - | \$ - |
| 21 - Integrated Waste Reduction Fund | \$ - | \$ - | \$ - | \$ - |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 280,884 | \$ 272,295 | \$ 248,462 | \$ 279,295 |

PUBLIC WORKS - FACILITIES DIVISION OVERVIEW

Department Function

Providing maintenance to all City facilities. Prolonging the life expectancy of buildings and fixtures through regular maintenance and repair.

SUMMARY OF EXPENDITURES BY TYPE

| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries & Benefits | 149,256 | 284,637 | 211,475 | 240,972 |
| Operating Expenditures | 95,904 | 110,900 | 103,950 | 64,908 |
| Capital Expenditures | 51,723 | 30,100 | 199 | 30,100 |
| Total Expenditures | \$ 296,883 | \$ 425,637 | \$ 315,624 | \$ 447,280 |

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, FACILITIES DIVISION

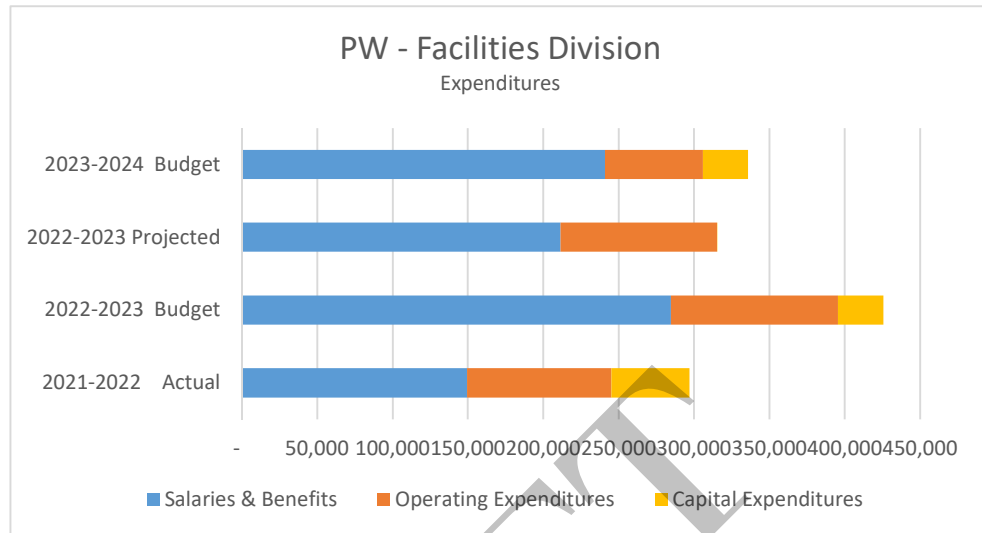
| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|----------------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries | 105,545 | 174,489 | 142,488 | 170,159 |
| Overtime | 8,143 | 10,000 | 21,145 | 10,000 |
| Health Benefits | 16,035 | 40,800 | 20,861 | 36,000 |
| Health Benefits-Retirees | 3,366 | 3,366 | 3,366 | 3,366 |
| Workers Compensation Insurance | 5,812 | 6,000 | 9,401 | 4,790 |
| Medicare | 1,871 | 2,501 | 2,849 | 2,467 |
| Life Insurance | 166 | 330 | 241 | 292 |
| Long Term Disability | 288 | 577 | 415 | 509 |
| Retirement | 8,030 | 46,573 | 10,709 | 13,390 |
| SALARIES & BENEFITS | 149,256 | 284,637 | 211,475 | 240,972 |
| Computer Maintenance | 1,167 | 1,500 | 1,319 | 1,500 |
| Equipment Rental | 640 | 500 | 2,342 | 1,000 |
| Fuel | 4,417 | 3,700 | 5,163 | 3,700 |
| Insurance-Liability | 10,130 | 10,200 | 15,363 | 10,820 |
| Insurance-Property | 3,738 | 3,900 | 6,803 | 5,553 |
| Maintenance-Services | 28,494 | 36,200 | 29,449 | - |
| Maintenance-Supplies | 16,449 | 31,000 | 12,215 | 31,000 |
| Memberships and Dues | - | - | - | 135 |
| Office Supplies | - | - | 189 | 100 |
| Protective Clothing | - | - | - | 3,500 |
| Repair and Maintenance | 22,535 | 16,300 | 22,383 | - |
| Repair and Maintenance-ADA | - | - | - | - |
| Repair and Maintenance-Equipment | 913 | 1,600 | 1,255 | 1,600 |
| Tools and Supplies | 2,852 | 2,100 | 2,935 | 2,100 |
| Utilities-Gas and Electric | 2,014 | 1,800 | 2,051 | 1,800 |
| Utilities-Telephone | 2,482 | 1,900 | 2,424 | 1,900 |
| Utilities-Water | 74 | 200 | 60 | 200 |
| OPERATING EXPENDITURES | 95,904 | 110,900 | 103,950 | 64,908 |
| Contractual Services | - | - | - | 111,300 |
| CONTRACTED SERVICES | - | - | - | 111,300 |

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--------------------------------------|---------------------|---------------------|------------------------|---------------------|
| Fire Station Drainage | - | 20,000 | - | 20,000 |
| Rec Center Roof Replacement | 44,475 | - | - | - |
| Park Improvements | 7,248 | 10,100 | 199 | 10,100 |
| CAPITAL EXPENDITURES | 51,723 | 30,100 | 199 | 30,100 |
| TOTAL FACILITIES EXPENDITURES | \$ 296,883 | \$ 425,637 | \$ 315,624 | \$ 447,280 |

DRAFT

Significant Changes

The budget for the Public Works Facilities Division fluctuated each year based on Capital Projects, otherwise the expenditures remain flat. In FY21/22 some planned projects were delayed and will be rescheduled in upcoming years.



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 314,280 | \$ 377,635 | \$ 315,624 | \$ 402,717 |
| 02 - Highway User Tax Fund | \$ - | \$ - | \$ - | \$ - |
| 10 - Transportation Development Act | \$ - | \$ - | \$ - | \$ - |
| 11 -General Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 12 -Local Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 14 - TransNet | \$ - | \$ - | \$ - | \$ - |
| 15 - Sanitation District | \$ 28,906 | \$ 48,002 | \$ - | \$ 44,563 |
| 21 - Integrated Waste Reduction Fund | \$ - | \$ - | \$ - | \$ - |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 343,186 | \$ 425,637 | \$ 315,624 | \$ 447,280 |

| Personnel | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|----------------------------|---------------------|---------------------|------------------------|---------------------|
| Facilities Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Facility Technician I | 1.00 | 1.00 | 1.00 | 1.00 |
| Facility Technician II | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Service Worker | 0.00 | 0.00 | 0.00 | 0.50 |
| Total Personnel | 3.00 | 3.00 | 3.00 | 3.50 |

NON-DEPARTMENTAL OVERVIEW

Function

Identifies activities and programs for the operation and general benefit of the City of Lemon Grove that is not otherwise associated to a particular department.

SUMMARY OF EXPENDITURES BY TYPE

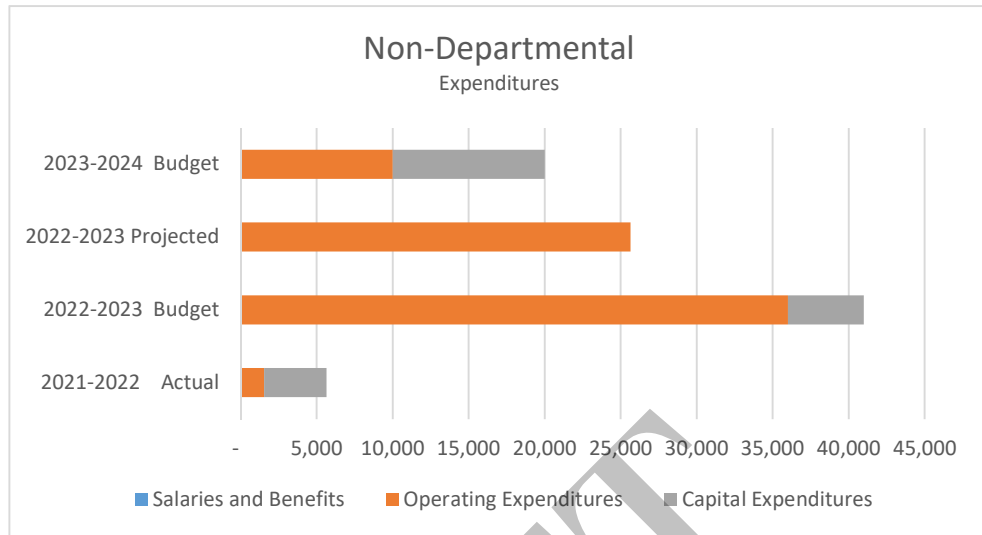
| Expenditure Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------|---------------------|---------------------|------------------------|---------------------|
| Salaries and Benefits | - | - | - | - |
| Operating Expenditures | 1,527 | 36,000 | 25,645 | 10,000 |
| Contracted Expenses | 8,571 | 50,000 | 50,000 | 50,000 |
| Capital Expenditures | 4,117 | 5,000 | - | 10,000 |
| Total Expenditures | \$ 14,215 | \$ 91,000 | \$ 75,645 | \$ 70,000 |

ACCOUNT DETAIL FOR NON-DEPARTMENTAL

| Account Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|--|---------------------|---------------------|------------------------|---------------------|
| COVID Overtime | - | - | - | - |
| Medicare | - | - | - | - |
| Retirement | - | - | - | - |
| Unemployment COVID | - | - | - | - |
| SALARIES & BENEFITS | - | - | - | - |
| Emergency Contractual Services | 216 | - | - | - |
| General Election | - | 35,000 | 25,645 | 10,000 |
| Misc. Expenditures | - | 1,000 | - | - |
| Emergency Protective Gear | - | - | - | - |
| Reopening Materials & Supplies | 1,311 | - | - | - |
| OPERATING EXPENDITURES | 1,527 | 36,000 | 25,645 | 10,000 |
| Professional Services | 8,571 | 50,000 | 50,000 | 50,000 |
| CONTRACTED SERVICES | \$ 8,571 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Equip Replacement - Fire | 4,117 | - | - | - |
| Equip Replacement - IT | - | 5,000 | - | 10,000 |
| CAPITAL EXPENDITURES | 4,117 | 5,000 | - | 10,000 |
| TOTAL NON-DEPARTMENTAL EXPENDITURES | \$ 14,215 | \$ 91,000 | \$ 75,645 | \$ 70,000 |

Significant Changes

The budget for Non-Departmental expenses fluctuates each year based on activities, special events, and projects. The primary factor in the FY23 change is related to election activity. While election costs span two fiscal years, the majority of expenses occur in the fiscal year prior to the candidates taking office, as the candidates begin filing in the even years and the



Budget by Funding Source

| Funding Source | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected | 2023-2024 Budget |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 01 - General Fund | \$ 14,215 | \$ 91,000 | \$ 75,645 | \$ 70,000 |
| 02 - Highway User Tax Fund | \$ - | \$ - | \$ - | \$ - |
| 10 - Transportation Development Act | \$ - | \$ - | \$ - | \$ - |
| 11 -General Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 12 -Local Benefit Lighting | \$ - | \$ - | \$ - | \$ - |
| 14 - TransNet | \$ - | \$ - | \$ - | \$ - |
| 15 - Sanitation District | \$ - | \$ - | \$ - | \$ - |
| 21 - Integrated Waste Reduction Fund | \$ - | \$ - | \$ - | \$ - |
| 22 - Wildflower Assessment District | \$ - | \$ - | \$ - | \$ - |
| 23 - Serious Traffic Offender Program | \$ - | \$ - | \$ - | \$ - |
| 26 - Storm Water Program Fund | \$ - | \$ - | \$ - | \$ - |
| Total Funding | \$ 14,215 | \$ 91,000 | \$ 75,645 | \$ 70,000 |